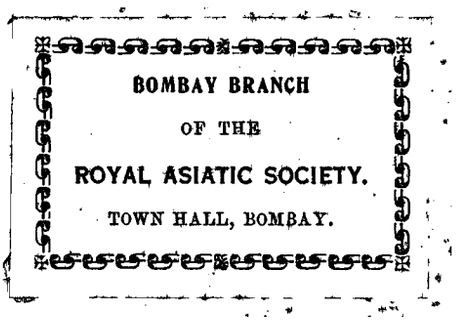
Home Accounts of the Govt. of India

1924-25 to 1929-30

00134406



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EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

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1924-25 to 1929-30

India Office,
31st May 1926.

A. HIRTZEL,
Under Secretary of State for India.

134466

26/36/3

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No. 1.—General Account of the Receipts and Disbursements in England

RECEIPTS.

	Secretary of State.	High Commissioner.		Total.
	Central.	Central.	Provincial.	
REVENUE:	£	£	£	£
Taxes on Income	—	*—12,059*	—	*—12,059*
Railway Revenue Account	234,852	—	—	234,852
Posts and Telegraphs	82,889	—	—	82,889
Interest	1,827,526	2,268	—	1,829,794
Currency	519,566	—	—	519,566
Mint	3	—	—	3
Superannuation Allowances and Pensions: Receipts in aid	13,442	23,821	—	37,263
Stationery and Printing: Sale of Government Publications	—	857	145	1,002
Miscellaneous	2,656	30,911	—	33,567
Military Services: Army—Effective	363,570	571	—	364,141
Army—Non-Effective	103,544	5,606	—	109,150
Extraordinary Receipts	1,645,578	250,000	—	1,895,578
Total Receipts on account of Revenue	4,793,626	301,975	145	5,095,746
CAPITAL NOT CHARGED TO REVENUE: Railway Capital Account	129,000	—	—	129,000
DEBT, DEPOSITS, AND ADVANCES: Permanent Debt Incurred	185,486	—	—	185,486
Unfunded Debt	21,738	22,694	—	44,432
Repayment of Advances	543,911	10,432	—	554,343
Bills payable	—	2,229,773	—	2,229,773
Gold Standard Reserve	79,993,501	—	—	79,993,501
Paper Currency Reserve	70,663,053	—	—	70,663,053
Miscellaneous Deposits	23,352	370,595	—	393,947
REMITTANCE: Remittance Account between England and India: Receipts from the Imperial Exchequer	3,913,820	—	—	3,913,820
Other remittance transactions	421,062	248,866	—	669,928
Remittances for financing Home Treasury	41,470,162	—	—	41,470,162
Remittances by the Secretary of State to the High Commissioner for India	—	8,996,678	—	8,996,678
	202,158,711	12,181,013	145	214,339,869
	—	145	—	—
Total Receipts	202,158,711	12,181,158	—	214,339,869
Opening Balance, 1st April 1924	10,191,878	192,369	—	10,384,247
	212,350,589	12,373,527	—	224,724,116

India Office,
May 1926.

of the Government of *India*, from 1st April 1924 to 31st March 1925.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	458	—	14,055	—	14,513
Taxes on Income	245	—	7,635	—	7,880
Salt	—	—	6,313	—	6,313
Opium	—	—	4,182	—	4,182
Land Revenue	—	3,842	336	16,618	20,796
Excise	—	—	167	9,099	9,266
Stamps	—	—	32,701	35,816	68,517
Capital outlay on Security Printing Press	—	—	4,786	—	4,786
Forest	518	4	21,366	82,841	104,729
Schedule Taxes	—	—	—	45	45
Registration	—	—	—	1,609	1,609
Railway Revenue Account	8,489,700	—	119,213	—	8,608,913
Irrigation, Navigation, Embankment and Drainage Works	—	195	4,983	54,553	59,731
Posts and Telegraphs	35,460	—	258,881	—	294,341
Interest on Debt	6,040,849	—	533	62	6,041,444
Interest on other Obligations	4,439	—	3,518	—	7,957
Redemption or Avoidance of Debt	2,066,890	—	—	—	2,066,890
General Administration	86,180	1,656	195,614	341,738	625,188
Audit	2,242	—	18,674	—	20,916
Administration of Justice	—	1,808	3,660	133,589	139,057
Jails and Convict Settlements	313	328	3,173	18,669	22,483
Police	575	3,746	12,080	157,905	174,306
Ports and Pilotage	1,254	108	9,887	23,207	34,456
Ecclesiastical	281	—	44,969	—	45,250
Political	*—47,768*	—	60,276	—	12,508
Scientific	4,533	352	55,010	—	59,895
Education	537	222	5,319	93,267	99,345
Medical	679	4,304	9,891	84,102	98,976
Public Health	1,386	770	3,795	24,400	30,351
Agriculture	3,063	2	8,976	47,530	59,571
Industries	31	2	2,716	23,370	26,119
Aviation	273	—	—	—	273
Miscellaneous Departments	4,359	1	29,740	41,719	75,819
Currency	644	—	218,274	—	218,918
Mint	5	—	2,448	—	2,453
Civil Works	1,374	1,243	7,048	174,129	183,794
Territorial and Political Pensions	12,239	—	50	—	12,289
Superannuation Allowances and Pensions	472,854	131	1,451,854	314,448	2,239,287
Stationery and Printing	*—1,569*	1	74,921	70,409	143,762
Miscellaneous	213,718	2,149	20,724	13,531	250,122
Military Services:					
Army—Effective	3,646,152	—	1,923,660	—	5,569,812
Army—Non-Effective	3,639,656	—	46,192	—	3,685,848
Royal Air Force	214,733	—	353,606	—	568,339
Marine	180,649	—	38,591	—	219,240
Military Works	16,040	—	36,988	—	53,028
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	25,092,992	20,864	5,116,805	1,762,656	31,993,317
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	4,807,714	—	1,645,520	—	6,453,234
State Railways: Discharge of Debentures	450,000	—	—	—	450,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	22	—	493,215	493,237
Initial Expenditure on New Capital at Delhi	16,146	—	26,800	—	42,946
Bombay Development Scheme	—	—	—	12,688	12,688
Public Health	—	—	—	1,017	1,017
Hydro-Electric Schemes	—	—	—	2,670	2,670
Civil Works	—	—	—	921	921
Industrial Development	—	—	—	1,018	1,018
DEBT, DEPOSITS AND ADVANCES:					
Unfunded Debt	4,690	—	10,446	—	15,136
Advances Repayable	34,619	—	23,781	—	58,400
Bills payable	—	—	2,396,005	—	2,396,005
Gold Standard Reserve	79,991,257	—	—	—	79,991,257
Paper Currency Reserve	70,663,053	—	—	—	70,663,053
Miscellaneous Deposits	1,624,770	—	546,399	—	2,171,169
REMITTANCE:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	852,995	—	—	—	852,995
Transfer through Paper Currency Reserve	5,996,636	—	—	—	5,996,636
Other Remittance Transactions	479,569	—	135,345	—	614,914
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	8,996,678	—	—	—	8,996,678
	199,011,119	20,886	9,901,101	2,274,185	211,207,291
	20,886	—	2,274,185	—	—
TOTAL DISBURSEMENTS	199,032,005	—	12,175,286	—	211,207,291
CLOSING BALANCE, 31ST MARCH 1925	13,318,584	—	198,241	—	13,516,825
	212,350,589	—	12,373,527	—	224,724,116

SIDNEY TURNER, *Accountant-General.*

No. 2.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of INDIA,

RECEIPTS.

		Home Treasury.	Gold Standard Reserve.	£ s. d.
Balance on the 1st April 1924, held as follows:—		£ s. d.	£ s. d.	
Cash at the Bank of England and in the hands of sub-accountants		1,058,182 15 5	941 9 3	
British Treasury Bills		9,132,754 2 8	—	
		10,190,936 18 1	941 9 3	10,191,878 7 4

REVENUE.

RAILWAYS:

STATE RAILWAYS:

Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock			£ s. d. 235 11 0	

STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Madras and Southern Mahratta Railway (Mysore Railway)			48,000 0 0	

SUBSIDIZED COMPANIES:

Rohilkund and Kumaon Railway:		£ s. d.		
Government share of surplus profits:				
From 1st April 1923 to 31st March 1924		6,143 19 9		
Adjustments for years 1921–22 and 1922–23		1,900 0 0		
		8,043 19 9		
Southern Punjab Railway:	£ s. d.			
Government share of surplus profits.				
Balance, 1st October 1922 to 30th September 1923	83,345 14 0			
Instalment, 1st October 1923 to 30th September 1924	95,226 19 3			
		178,572 13 3		
			186,616 13 0	
				234,852 4 0

POSTS AND TELEGRAPHS REVENUE ACCOUNT:

INDO-EUROPEAN TELEGRAPH DEPARTMENT:

Receipts on Common Purse Accounts			£ s. d. 191,213 6 3	
Deduct—Payments in respect of Revenue:		£ s. d.		
Message Revenue		95,673 16 6		
Australasian Message Fund		12,800 13 2		
			108,474 9 8	
				82,738 16 7
Carried forward			£	317,591 0 7	10,191,878 7 4

on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1924 to 31st March 1925.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau		216 15 5	
Law Charges in connection with Appeals from India		241 12 6	
			458 7 11
TAXES ON INCOME:			
Law Charges in connection with Appeals from India, &c.			244 13 7
FOREST:			
Grants to Universities for the training of Probationers for the Department		300 0 0	
Passage in 1920 of Officers on appointment to the Research Institute, Dehra Dun		218 0 0	
			518 0 0
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 26.)	£ s. d.		
Bombay Baroda and Central India Railway	385,083 11 0		
East Indian Railway	1,188,274 2 4		
Eastern Bengal Railway (including Bengal Central Railway)	123,843 4 10		
Great Indian Peninsula Railway	842,684 12 4		
Indian Midland Railway	18,364 18 0		
Madras Railway	362,193 10 2		
Oude and Rohilkund Railway	315,590 18 8		
Scinde Punjab and Delhi Railway	350,710 15 2		
South Indian Railway	146,635 6 0		
	3,733,380 18 6		
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·30415 per cent. on 15,841,099*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1925	2,693,040 18 4		
	6,426,421 16 10		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose	6,975 10 3		
£ s. d.			
In 3,329 15 8 India 5½ per cent. Stock purchased and cancelled.			
In 2,350 15 3 India 3½ per cent. Stock purchased and cancelled.			
In 3,758 1 9 India 3 per cent. Stock purchased and cancelled.			
		6,433,397 7 1	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250 0 0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	75,736 0 0		
Bengal-Nagpur Railway	380,114 11 11		
Bombay Baroda and Central India Railway	94,978 15 4		
Burma Railways	112,500 0 0		
East Indian Railway (to 31st December 1924)	521,250 0 0		
Great Indian Peninsula Railway	199,750 0 0		
Madras and Southern Mahratta Railway	329,045 0 0		
Ditto (Mysore Railway)	48,000 0 0		
South Indian Railway	160,447 18 4		
		1,921,822 5 7	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to the South Behar Railway Company	30,000 0 0		
Compensation to deferred annuitants of the East Indian Railway for loss of income tax relief	24,061 7 5		
Transactions in connection with the East Indian Railway, occurring subsequent to the closing of the accounts of the Company on termination of contract	*—1,078 18 10*		
Pay of Officers on leave from India	248 4 8		
		53,230 13 3	
			8,489,700 5 11
POSTS AND TELEGRAPHS REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	30,500 0 0		
Pay and expenses of Officers attending the International Postal Congress at Stockholm	3,184 12 1		
Miscellaneous expenditure	283 0 6		
		33,967 12 7	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Miscellaneous expenditure		991 18 4	
			34,959 10 11
Carried forward			£ 8,525,880 18 4

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	a.	£	s.	d.
Brought forward - -	317,591	0	7	10,191,878	7	4
RECEIPTS—*continued.*						
REVENUE—*continued.*						
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:						
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Contribution by His Majesty's Treasury towards the Maintenance of the Arabistan Line - - - - - -	150	0	0			
INTEREST:	£	s.	d.			
Interest realised from investment of Cash Balance - -	461,134	12	6			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - - -	18,456	12	7			
Interest on Gold Standard Reserve holding appropriated to Revenue - - - - - - - -	1,347,072	7	1			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -	862	10	4			
	1,827,526	2	6			

Details of charge of 11,393,271*l.* 15*s.* 10*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 7 per cent. Stock - - - - -	134,738	13	0			
India 5½ per cent. Stock - - - - -	1,291,606	5	2			
India 4½ per cent. Stock - - - - - -	1,886,744	11	0			
India 3½ per cent. Stock - - - - -	3,110,368	3	5			
India 3 per cent. Stock - - - - - -	2,275,788	8	10			
India 2½ per cent. Stock - - - - -	288,477	8	2			
				8,987,723	9	7
Interest portion of Annuities created in purchase of Railways (*see* details on page 26):—						
East Indian Railway - - - - - - -	758,924	8	3			
Eastern Bengal Railway - - - - - -	84,394	16	10			
Great Indian Peninsula Railway - - - - -	632,171	9	9			
Madras Railway - - - - - - -	329,492	2	11			
Scinde Punjab and Delhi Railway - - - - -	273,581	19	4			
				2,078,564	17	1
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	60,000	0	0			
Do. 3½ per cent. Debenture Stock - - -	61,250	0	0			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	4			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - - - - -	108,057	19	8			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	4			
				326,983	9	2
				*£11,393,271	15	10

Carried forward - -	£	2,145,267	3	1	10,191,878	7	4

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							8,525,880	18	4
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line							500	0	0
INTEREST ON ORDINARY DEBT:									
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE OR TERMINATION OF CONTRACT. (For details *see* opposite page)				11,393,271	15	10*			
Deduct—Chargeable to	£	s.	d.						
State Railways—Interest on Debt (*see* page 7)	6,426,421	16	10						
State Railways—Interest chargeable against Companies on Advances (*see* page 7)	81,250	0	0						
				6,507,671	16	10			
							4,885,599	19	0
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)							963,294	17	6
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose							111,415	12	1
In 58,807*l.* 16*s.* 4*d.* India 5½ per cent. Stock purchased and cancelled.									
In 33,820*l.* 2*s.* 10*d.* India 3½ per cent. Stock purchased and cancelled.									
In 54,067*l.* 2*s.* 7*d.* India 3 per cent. Stock purchased and cancelled.									
Management of Debt							80,539	0*	8
									6,040,849	9	3
INTEREST ON OTHER OBLIGATIONS:									
Interest on balances of the Indian Military Widows' and Orphans' Fund									4,439	3	6
REDUCTION OR AVOIDANCE OF DEBT:									
REDEMPTION OF LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47):									
Payment to His Majesty's Treasury in cancellation of India's liability for 459,535*l.* 7*s.* 0*d.* British Government 5 per cent. War Loan (1929–47), portion of amount taken over							464,705	2	6
CAPITAL PORTION OF ANNUITIES CREATED IN PURCHASE OF RAILWAYS. (*See* details on page 26):	£	s.	d.						
East Indian Railway	331,783	2	7						
Eastern Bengal Railway	32,467	1	1						
Great Indian Peninsula Railway	636,287	7	3						
Madras Railway	158,885	14	11						
Scinde Punjab and Delhi Railway	99,542	6	10						
							1,258,965	12	8
STATE RAILWAYS—SINKING FUNDS. (*See* details on page 27)									
East Indian Railway	203,133	13	8						
Eastern Bengal Railway	15,280	18	8						
Scinde Punjab and Delhi Railway	124,804	11	0						
							343,219	3	4
									2,066,889	18	6
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	190,700	8	8						
Law Charges	76	4	0						
Postage to India	533	6	8						
Telegrams to India and other places abroad	5,172	18	9						
National Health Insurance and Unemployment Insurance	197	14	10						
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	22,096	12	9						
Miscellaneous expenditure	1,652	17	8						
	220,430	3	4†						
Deduct—Contribution by His Majesty's Treasury	137,100	0	0						
							83,330	3	4			
India.									
Heads of Provinces (including Governor-General), &c.: Miscellaneous expenditure	204	12	7						
Secretariat and Headquarters Establishments: Pay of an Officer on leave from India, and miscellaneous expenditure	578	12	5						
District Administration: Passage to India in 1920 of Officers on appointment	2,067	0	0						
							2,850	5	0			
									86,180	8	4
Carried forward								£	16,724,739	17	11

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1924–25 to 11,328*l.* 11*s.* 9*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	2,145,267	3	1	10,191,878	7	4
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Carried forward - - £	2,145,267	3	1	10,191,878	7	4

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						16,724,739 17 11
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				14,080	2	8
Deduct—Contribution by His Majesty's Treasury	7,800	0	0			
Portion charged to the High Commissioner for India	4,186	15	1			
				11,986	15	1
India:				2,093	7	7
Advance of pay to an Officer on appointment to the Audit and Accounts Service				148	16	9
						2,242 4 4
JAILS AND CONVICT SETTLEMENTS:						
Contribution to the International Penitentiary Commission, and miscellaneous expenditure				214	15	4
Pay of an Officer on leave from the Andamans				98	16	8
						313 12 0
POLICE:						
Examination expenses, &c., in connection with appointments to the Police Service				130	12	10
Passage to India in 1920 of Officers on appointment				444	0	0
						574 12 10
PORTS AND PILOTAGE:						
Pay of Officers on leave from India				1,114	3	5
Passage to India in 1920 of Leadsman Apprentices				140	0	0
						1,254 3 5
ECCLESIASTICAL: Miscellaneous expenditure						280 15 6
POLITICAL:						
Moiety of expenditure in connection with South Persia Military Police				67	8	6
Pay, &c., of Officers on leave from the Watch and Ward Trans-Frontier Forces				621	6	1
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam				676	0	2
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0	0
Contribution to Diplomatic and Consular Establishments in Persia, and to the Consulates at Jeddah and Momein				1,687	10	0
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0	0
Expenditure in connection with the Vice-Consulate at Jeddah				1,715	8	3
Miscellaneous expenditure				3,144	7	8
				20,912	0	8
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia				68,680	4	8
						—47,768 4 0
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,517	17	2
Expenses in connection with the Indian Section of the Imperial Institute				1,200	0	0
Contingent expenses of the India Museum Collection at Kew				722	4	7
Pay, &c., of Officers on leave from India				497	13	5
Pay and passage of Officers on appointment and miscellaneous expenditure				595	0	10
						4,532 16 0
EDUCATION:						
Payment to the Board of Education for services rendered during 1924–25				200	0	0
Passage to India in 1920 of Officers on appointment and Government Scholars				337	0	0
						537 0 0
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford				83	0	0
Pay of Officers on leave from India				595	17	4
						678 17 4
PUBLIC HEALTH:						
Contribution to the Tropical Diseases Bureau				250	0	0
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0	0
Contribution to the International Bureau of Public Health				240	18	2
Pay and expenses of the Indian Pilgrimage Officer at Jeddah				493	4	1
Pay and expenses of an Officer specially employed, and miscellaneous expenditure				276	10	7
						1,385 12 10
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				765	4	4
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				175	1	0
Contribution to the Imperial Bureau of Mycology				600	0	0
Passage to India in 1920 of Officers on appointment				1,394	0	0
Miscellaneous expenditure				128	13	11
						3,062 19 3
INDUSTRIES: Miscellaneous expenditure						30 15 10
AVIATION:						
Contribution to the International Commission for Air Navigation				200	0	0
Passage to India in 1920 of an Officer on appointment				73	0	0
						273 0 0
MISCELLANEOUS DEPARTMENTS:						
Pay of an Officer on leave from India				167	7	2
Grant in aid of the publication of the "Encyclopædia of Islam"				240	0	0
Charges against the Literary Grant, and miscellaneous expenditure				3,951	11	4
						4,358 18 6
Carried forward					£	16,696,497 1 9

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				2,145,267	3	1
						10,191,878	7	4
RECEIPTS—*continued.*						
REVENUE—*continued.*						
CURRENCY:						
Paper Currency Reserve Investment: Discount on British Treasury Bills -				519,566	0	8	
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -				2	17	8	
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	4,718	6	11			
Subscriptions in respect of the India Office Provident Fund -	845	5	7			
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.			
Bengal Civil Fund - - -	533	15	9			
Bombay Civil Fund: Provident Branch -	288	4	8			
Bengal Military Orphan Society - -	1,333	19	0			
Bengal Military Fund - -	1,774	3	5			
Madras Military Fund - - -	838	7	4			
Bombay Military Fund - -	747	12	8			
Indian Navy Fund - - -	21	9	0			
	5,537	11	10			
Subscriptions towards Indian Civil Service Family Pensions -	2,044	15	2			
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service - - -	296	1	9			
				13,442	1	3	
MISCELLANEOUS:						
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office: Arrears for the years 1921–22 to 1923–24 -	£ 2,400	s. 0	d. 0			
Conscience money - - - - - -	15	0	0			
Miscellaneous Fees, sale proceeds of books of reference, &c. -	241	4	8			
				2,656	4	8	
Carried forward - - - £				2,680,934	7	4	10,191,878	7	4

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.
Brought forward					16,696,497	1 9
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
CURRENCY: Fee for design of new currency note, &c.					644	0 0
MINT: Cost of assay of Indian coins					4	15 6
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Passage to India in 1920 of Officers on appointment				773 0 0		
Miscellaneous expenditure				100 19 6		
					1,373	19 6
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				11,290 6 5		
Members of the Bengal Nizamut Family				948 10 7		
					12,238	17 0
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,763 10 1		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	41,160	2	4			
Compensation (on reduction of staff)	3,286	12	9			
Compassionate and Injury	1,971	17	9			
Additional Gratuities under the Superannuation Act, 1909	6,250	5	0			
				52,668 17 10		
Judges of the High Courts in India				750 0 0		
Indian Civil Service				2,069 4 8		
Other Civil Services in India				621 5 0		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				4,613 19 11		
Pensions payable in respect of the India Office Provident Fund				8,136 0 9		
Compassionate and Miscellaneous Pensions				1,313 2 9		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£	s.	d.	71,936 1 0		
Bengal Military Orphan Society	51,664	7	0			
Bengal Military Fund	114,482	12	11			
Madras Military Fund	126,460	8	3			
Bombay Military Fund	75,236	1	10			
Bengal Medical Retiring Fund	300	0	0			
Madras Medical Fund	24,728	12	4			
Indian Navy Fund	7,835	13	9			
				400,707 16 1		
Indian Civil Service Family Pensions				210 0 0		
					472,853	17 1
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				7,030 12 3		
Deduct—Contribution by His Majesty's Treasury				8,600 0 0		
					—1,569	*7 9*
MISCELLANEOUS:						
Expenditure in connection with appointments to the Indian Civil Service:	£	s.	d.			
Grants to Universities for the training of Probationers	4,550	0	0			
Examination expenses of Candidates, and miscellaneous expenditure	3,803	5	1			
				8,353 5 1		
Subscriptions and donations to Charities				170 5 0		
Expenditure in connection with the Royal Commission on Superior Civil Services in India				1,184 5 9		
Contribution towards Expenses of the Secretariat of the League of Nations				70,526 8 7		
Books and Newspapers supplied to India				1,649 12 6		
Relief and repatriation of destitute Indians				9,002 9 10		
Cost of insignia of Indian Orders				454 2 0		
Sum placed at the disposal of the Secretary of State for India for Secret Service				5,000 0 0		
Commission on pensions and leave allowances paid abroad				5,057 10 0		
Contribution towards the School of Oriental Studies				1,250 0 0		
Stamps on Powers of Attorney for transfers of India Stock at the Bank of England and the Bank of Ireland				6,474 19 0		
Stamps on transfers of India Rupee Stock inscribed on the London books				1,249 7 0		
Expenditure in connection with the League of Nations Assembly and Committees				6,736 19 7		
Expenditure in connection with the International Labour Conference at Geneva				735 3 2		
Expenditure in connection with the International Conference on Opium and Drugs				1,805 0 1		
Charges for actuarial work performed for the India Office				1,573 0 0		
Repatriation of enemy subjects interned in India				31,552 2 6		
Loss incurred on voyages of a vessel chartered in 1920 to meet the passage requirements of civilians				55,432 13 5		
Pay and expenses of Officers specially employed				3,321 15 11		
Sundry items				2,189 2 4		
					213,718	1 9
Carried forward				£	17,395,761	4 10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				2,680,934	7	4
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Maintenance of the Standing Army:						
Amount received from the Imperial Government in respect of—	£	s.	d.			
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - -	46,300	0	0			
Contribution in respect of Military charges for Aden -	72,000	0	0			
Adjustment arising out of reductions in the establishment of British Troops - - - - - -	75,000	0	0			
Discharge Purchase Money - - - -	452	11	8			
Stores brought from India with Troops: £ s. d.						
Clothing and Necessaries - - - 20 17 1						
Ordnance and Miscellaneous - - 28,429 16 2						
	28,450	13	3			
Educational Establishments:						
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst (net refund) -	*– 295*	*14*	*11*			
Staff:						
Contribution by the Imperial Government for the year 1924–25 in respect of the Military Attaché at Meshed - -	950	0	0			
Miscellaneous:						
Amount received from the Imperial Government in respect of—						
Contribution in respect of Cost of the transport of Troops -	130,000	0	0			
Indian Troop Service - - - -	6	12	2			
Items outstanding on the Remittance books written off -	10,705	15	7			
				363,569	17	9
Carried forward - - - £				3,044,504	5	1
						10,191,878 7 4

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							17,395,761	4	10
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1924–25				1,455,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:	£	s.	d.						
For the year 1924–25	36,000	0	0						
Less: Refund of overpayments for 1920–21, 1921–22 and 1923–24	20,245	11	10						
	15,754	8	2						
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List	453	8	3						
				16,207	16	5			
Furlough allowances of British Regiments serving in India				103,408	2	0			
Pay during voyage of Regiments proceeding to and returning from India				*—25,940*	*15*	*3*			
Furlough allowances:									
Indian Army: Regimental				259,716	5	9			
Indian Army Service Corps				40,941	14	8			
Royal Army Service Corps				2,033	17	7			
Leave pay and gratuities of temporary Officers of the Reserve of Officers or Indian Army retained beyond the 31st January 1920				6,335	6	11			
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army				2,325	4	0			
National Health Insurance:	£	s.	d.						
Contribution for 1924–25	58,000	0	0						
Add: Adjustment for years 1920–21 to 1923–24	6,500	0	0						
				64,500	0	0			
Unemployment Insurance:									
Contribution for the year 1924–25	71,000	0	0						
Less: Refund of overpayment for 1923–24	4,560	13	7						
				66,439	6	5			
Marriage allowances and allotments:									
British Troops	344,244	2	5						
Indian Army	43,496	11	10						
				387,740	14	3			
Waziristan Operations—Gratuities				328	10	5			
Bounties to British Troops for extension of service				*—1,908*	*1*	*6*			
Pay and allowances of Second Lieutenants on appointment				2,619	3	5			
Stores taken to India with Troops:	£	s.	d.						
Clothing	64	17	10						
Ordnance	35,708	2	9						
				35,773	6	7			
Miscellaneous Army charges:									
Fighting units	2,779	13	9						
Supply and Transport units	1,441	19	4						
				4,221	13	1			
							2,419,741	18	9
Educational and Instructional charges: Miscellaneous expenditure							40,822	3	0
Hospitals:									
Furlough allowances: Royal Army Medical Corps				12,709	19	3			
" " : Indian Medical Service and other medical personnel				47,873	8	4			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service				1,401	3	7			
Miscellaneous expenditure				4,253	13	9			
							66,238	4	11
Veterinary:									
Furlough allowances: Royal Army Veterinary Corps				2,856	1	1			
Miscellaneous expenditure				9	19	6			
							2,866	0	7
Arsenals:									
Furlough allowances: Royal Army Ordnance Corps				399	2	11			
" " Indian Ordnance Corps				24,248	18	6			
Miscellaneous expenditure				380	17	11			
							25,028	19	4
Ordnance Factories:									
Miscellaneous expenditure				-		-	321	14	0
Carried forward						£	2,555,019	0	7	17,395,761	4	10

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

		£ s. d.	£ s. d.
Brought forward		3,044,504 5 1	10,191,878 7 4
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—NON-EFFECTIVE:			
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:	£ s. d.		
For the year 1924–25	59,510 0 0		
Subscriptions towards Indian Military Service Family Pensions	44,033 13 7		
		103,543 13 7	
EXTRAORDINARY RECEIPTS:			
Appropriation to Revenue in respect of Earnings of Enemy Ships under the control of the India Office	£ s. d. 1,400,000 0 0		
Earnings of Enemy Ships under the control of the Director, Royal Indian Marine	208,206 0 0		
	1,608,206 0 0		
Share of receipt from the German Government in respect of Reparations under the Dawes Scheme	37,372 8 7		
		1,645,578 8 7	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE			4,793,626 7 3
Carried forward		£	14,985,504 14 7

on account of the Central Government of India; from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -				2,555,019	0	7	17,395,761	4	10
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—EFFECTIVE—*continued.*									
Staff:									
Indian Orderlies to His Majesty the King - - -	2,344	17	10						
Furlough allowances - - - - - -	41,083	13	9						
Miscellaneous expenditure - - - - -	805	6	1						
				44,233	17	8			
Stock Account: Purchase of mules and donkeys - -	-		-	7	16	2			
Special Services:									
Gratuities and Allowances to surplus Officers of the Indian Army	-		-	529,092	12	3			
Miscellaneous:	£	s.	d.						
Indian Troop Service - - - - - - -	460,190	14	0						
Cost of Sea Transport not charged to Troop Service or Royal Air Force - - - - - - - -	18,202	8	3						
Land Transport charges - - - - -	461	10	5						
Expenditure in connection with the Indian Contingent at the Peace Celebrations - - - - -	5,684	4	8						
Maintenance of the graves of soldiers of the Indian Expeditionary Forces - - - - -	13,633	0	0						
Expenditure in connection with the pilgrimage to Mecca of Indian soldiers serving in Egypt in 1919 and 1920 -	3,531	15	5						
Miscellaneous expenditure - - - -	16,094	18	3						
				517,798	11	0			
ARMY—NON-EFFECTIVE:									
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:				3,646,151	17	8			
For the year 1924–25 - - - - -	1,284,796	0	0						
Pay of Non-effective Colonels of Royal Artillery - -	2,249	14	8						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,901,155	19	0						
Wound Pensions and Gratuities - - - -	12,129	12	10						
Gratuities to surplus Cavalry Officers of the Indian Army -	1,250	0	0						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -	1,451	4	7						
Pensions of Non-commissioned Officers and men - -	3,507	17	6						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -	138,540	2	10						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -	83,949	4	9						
Cost of Medals - - - - -	300	5	11						
	3,429,310	2	1						
Indian Military Service Family Pensions - -	210,346	2	6						
				3,639,656	4	7			
ARMY—ROYAL AIR FORCE—EFFECTIVE:									
Payments to the Air Ministry in respect of personnel serving in India: For the year 1924–25 - - -	97,600	0	0	7,285,808	2	3			
Discharge Gratuities - - - - - -	2,250	0	0						
Furlough allowances - - - - - -	3,943	4	10						
Voyage Pay - - - - - - -	15,385	12	10						
Unemployment Insurance, for years 1920–21 to 1923–24 -	7,250	0	0						
Marriage allowances and allotments - - - -	45,339	3	6						
Waziristan Operations—Gratuities - - - -	2,448	19	2						
Stores taken to India—Ordnance - - - -	5,000	0	0						
Cost of Sea Transport - - - - - -	35,713	7	5						
Miscellaneous expenditure - - - - -	*—197*	*12*	*11*						
				214,732	14	10			
MARINE—EFFECTIVE:									
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas - - - - -	100,000	0	0						
Royal Indian Marine Furlough Pay - - - -	16,582	2	8						
Gratuities and Allowances to surplus Officers of the Royal Indian Marine - - - - - -	4,071	16	5						
Expenditure in connection with surplus war vessels acquired from the Admiralty - - - - - -	10,511	1	6						
Miscellaneous expenditure - - - - -	1,773	14	6						
	132,938	15	1						
MARINE—NON-EFFECTIVE: £ s. d.									
Royal Indian Marine Retired Pay - - 47,116 2 2									
Indian Navy Retired Pay - - 594 0 0									
	47,710	2	2						
				180,648	17	3			
MILITARY ENGINEER SERVICES:									
Furlough Pay of personnel of the Royal Engineers - - - - -				16,040	11	6			
							7,697,230	5	10
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - -						£	25,092,991	10	8

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -				14,985,504	14	7
RECEIPTS—*continued.*						
CAPITAL NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
Sale proceeds of lease of premises occupied by the East Indian Railway Company - - - - - - - - - -	24,000	0	0			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:						
Bengal and North-Western Railway - - - - -	105,000	0	0			
				129,000	0	0
DEBT.						
PERMANENT DEBT INCURRED:						
India 5½ per cent. Stock: Loan of 10,000,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in December 1921 for Railway purposes:						
Discount written off to Revenue in the year - - - -	54,646	5	4			
India 5½ per cent. Stock: Loan of 12,500,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in June 1922 for Railway purposes:						
Discount written off to Revenue in the year - - - -	44,076	6	9			
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in November 1922:						
For Railway construction:	£	s.	d.			
Discount written off to Revenue in the year - -	34,210	15	2			
For general purposes:						
Discount written off to Revenue in the year - -	16,471	16	11			
	50,682	12	1			
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in May 1923:						
For Railway construction:						
Discount written off to Revenue in the year - -	30,668	10	3			
For general purposes:						
Discount written off to Revenue in the year - -	5,412	1	10			
	36,080	12	1			
	185,485	16	3			
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch):						
Subscriptions, and interest on balances - - - - -	21,737	6	6			
				207,223	2	9
Carried forward - - - £				15,321,727	17	4

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - -				25,092,991	10	8
DISBURSEMENTS—*continued.*						
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by the State:						
Miscellaneous payments - - - - - - - - -				1,393	4	11
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway - - - -	61,969	17	5			
Bengal-Nagpur Railway - - - - -	964,426	5	11			
*Bengal and North-Western Railway - - -	132,164	11	8			
Bombay Baroda and Central India Railway - -	478,211	8	11			
Burma Railways - - - - -	250,598	11	3			
East Indian Railway (to 31st December 1924) - -	1,122,175	19	9			
Great Indian Peninsula Railway - - -	971,260	7	7			
Madras and Southern Mahratta Railway - - -	522,213	18	0			
*Rohilkund and Kumaon Railway - - - -	7,013	11	11			
South Indian Railway - - - - -	296,286	14	9			
				4,806,321	7	2
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:				4,807,714	12	1
Discharge of Debentures:						
Bengal-Nagpur Railway - - -	200,000	0	0			
South Indian Railway - - - -	250,000	0	0			
				450,000	0	0
				5,257,714	12	1
CIVIL WORKS:						
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:						
Allowances of architects, furniture for Government House, &c. - -				16,146	6	9
						5,273,860 18 10
DEBT.						
PERMANENT DEBT DISCHARGED:						
India 5½, 3½ and 3 per cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and the Discount Sinking Funds (*see* pages 7, 9, and 27) - - - - - -				—		
Liability for British Government 5 per cent. War Loan (1929–47): Portion cancelled by the payment to His Majesty's Treasury of 464,705*l.* 2*s.* 6*d.* on account of the Sinking Fund (*see* page 9) - - - - -				—		
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch) - -				4,689	16	10
						4,689 16 10
Carried forward - £						30,371,542 6 4

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							15,321,727	17	4
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).									
REPAYMENT OF ADVANCES:									
Repayment by the Imperial Government of Expenditure in England in connection with Military Expenditure in War Areas:									
In Iraq - - - - - - - -				9,523	0	4			
In Palestine - - - - - - -				1,245	13	1			
				10,768	13	5			
Pay of Second Lieutenants on appointment to the Indian Army				1,075	1	1			
South Persia Military Police - - - -				134	11	0			
Civil Administration of Iraq - - - -				2,351	16	6			
Moiety of Expenditure in England in connection with—									
Lighting and Buoying the Persian Gulf - - -				730	18	5			
Military Expenditure at Aden - - - -				12,362	19	11			
Troops serving in Persia - - - - -				1,612	16	9			
Portion of advances for the purposes of the Persian Government				24,910	6	1			
Portion of investment in Indian Railway Debentures subsequently realised - - - - -				480,372	10	0			
Repayment of expenditure on behalf of the Command Paymasters in Iraq and Egypt - - - - -				2,219	3	7			
Miscellaneous - - - - - -				7,371	17	5			
							543,910	14	2
GOLD STANDARD RESERVE:									
Cost price of—									
£70,780,000 British Treasury Bills maturing or realised -				70,214,889	0	1			
£2,910,000 Commonwealth of Australia Bills maturing -				2,888,321	8	8			
£500,000 New South Wales Bills maturing - - -				495,376	14	1			
Proceeds of sale of—									
£438,720 9*s.* 8*d.* Guaranteed 2¾ per cent. Stock - -				258,290	7	10			
£545,000 National War 5 per cent. Bonds (1925) - -				578,258	13	8			
£690,000 Treasury 5 per cent. Bonds (1925) - -				702,308	11	6			
Redemption Money of—									
£3,275,000 Exchequer 5¾ per cent. Bonds (1925) - -				3,275,000	0	0			
				78,412,444	15	10			
Dividends on investments, discount on Treasury Bills, &c. -				1,581,056	11	10			
							79,993,501	7	8
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -				64,666,417	15	1			
Transfer from Home Treasury Balances (*see* Remittance Account *per contra*) - - - - - -				5,996,635	13	5			
							70,663,053	8	6
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:	£	s.	d.						
Proceeds of sale of 7,042*l.* 4*s.* 4*d.* National War 5 per cent. Bonds (1928) -	7,469	7	8						
Redemption Money of 1,099*l.* 12*s.* 9*d.* National War 5 per cent. Bonds (1924)	1,132	12	6						
	8,602	0	2						
Dividends on investments -	4,161	6	11						
				12,763	7	1			
Receipts in respect of Indian Cadets at Sandhurst - -				7,016	1	5			
Receipts in respect of the Currie Scholarship - - -				44	6	4			
Receipts in respect of the Norman Memorial Fund - -				16	16	0			
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt - - - - -				490	10	6			
Miscellaneous - - - - - - - -				3,020	15	7			
							23,351	16	11
									151,223,817	7	3
Carried forward - - -							£		166,545,545	4	7

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							30,371,542	6	4

DISBURSEMENTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 28).

ADVANCES REPAYABLE:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with Military expenditure in War Areas:									
In Iraq				9,523	0	4			
In Palestine				1,245	13	1			
In Egypt				1,290	19	9			
At Constantinople				355	19	2			
				12,415	12	4			
Pay of Second Lieutenants on appointment to Indian Army				577	9	0			
South Persia Military Police				61	17	11			
Civil Administration of Iraq				55	0	0			
Moiety of expenditure in England in connection with Military expenditure at Aden				12,362	19	11			
Troops serving in Persia				293	14	5			
Expenditure on behalf of Command Paymasters in Iraq and Egypt				2,101	5	10			
Miscellaneous				6,750	14	10			
							34,618	14	3
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£57,215,000 British Treasury Bills				56,736,694	2	2			
373,750 18*s.* 8*d.* National War 5 per cent. Stock (1929–47)				381,734	17	5			
900,000 National War 3½ per cent. Stock (1925–28)				869,100	15	0			
1,000,000 Treasury 4 per cent. Bonds (1931–33)				941,880	0	0			
3,275,000 Treasury 4½ per cent. Bonds (1927–34)				3,268,859	7	6			
600,000 Treasury 5 per cent. Bonds (1927)				607,827	0	0			
3,125,000 Treasury 5½ per cent. Bonds (1930)				3,222,191	13	9			
2,730,000 National War 5 per cent. Bonds (1927)				2,904,678	15	0			
5,020,000 National War 5 per cent. Bonds (1928)				5,347,355	7	9			
2,910,000 Commonwealth of Australia Bills				2,888,321	8	8			
500,000 New South Wales Bills				495,376	14	1			
1,000,000 Dominion of Canada Bills				980,164	7	8			
				78,644,184	9	0			
Appropriation to Revenue				1,347,072	7	1			
							79,991,256	16	1
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills							70,663,053	8	6
MISCELLANEOUS DEPOSITS:									
Enemy Ships employed under the control of the India Office:									
	£	s.	d.						
Portion of earnings credited to Revenue	1,400,000	0	0						
Repayment of hire money received from the Imperial Government	200,000	0	0						
				1,600,000	0	0			
Mysore Debenture Stock Sinking Fund:									
Investments in the purchase of	£	s.	d.						
£12,112 0 0 Madras and Southern Mahratta Railway 4 per cent. Debenture Stock (1936)	8,725	10	4						
1,099 12 9 National War 5 per cent. Bonds (1924)	1,134	7	11						
	9,859	18	3						
Dividends paid over to the Mysore Durbar	2,763	15	4						
				12,623	13	7			
Expenses of Indian Cadets at Sandhurst				8,696	1	2			
Payments in respect of the Currie Scholarship				35	10	0			
Payments in respect of the Norman Memorial Fund				24	15	0			
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt				1,286	5	10			
Miscellaneous				2,103	11	10			
							1,624,769	17	5
									152,313,698	16	3
Carried forward								£	182,685,241	2	7

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							166,545,545	4	7

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:						
War Office:	£	s.	d.	£	s.	d.
Expenditure in India in connection with						
Indian Force in North China - - - -	4,537	0	3			
Military Expenditure at Aden - - - -	75,637	0	1			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	16,262	11	4			
Enlistment of Indians for service in the Colonies -	1,669	7	2			
Sums due to Officers and others residing in India -	129,456	9	8			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Regiments lent for service in the Colonies - - - - -	3,454	2	3			
Air Ministry:						
Expenditure in India in connection with						
Indian troops in Iraq and Palestine - - -	225,934	1	4			
Funds supplied to the Royal Air Force, Iraq -	1,275,000	0	0			
Sums due to Officers and others residing in India -	66,389	4	7			
Admiralty:						
Advances in India on account of Naval Services -	168,251	3	10			
Foreign Office:						
Moiety of expenditure in India in connection with						
Lighting and buoying the Persian Gulf - -	26,304	14	7			
Persian Gulf Radio Offices - - - -	294	3	5			
Troops lent for service in Persia - - -	11,777	14	2			
Board of Trade:						
Turkish lighthouses in the Red Sea - -	9,720	10	11			
Balances on Indian Shipping Masters' Accounts -	3,621	1	10			
Various Departments:						
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	122,166	1	9			
Advances in India on account of Emigration of Coolies -	60,797	4	6			
Ditto African Protectorates -	16,000	0	0			
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	424,438	10	10			
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	1,076,955	15	2			
Supplies to the Ministry of Munitions - - -	6,818	2	7			
Bounties paid in India to soldiers for extension of service	5,904	1	0			
Expenditure in India in connection with Dollar Exchange concession to Indian Regiments lent for service in the Colonies - - - - - - -	18,241	8	8			
Expenditure in India in connection with the Mission to the Sultan of Nejd - - - - -	47,864	18	7			
Miscellaneous advances in India - - -	116,324	5	3			
				3,913,819	13	9
Other Remittance transactions:						
Subscriptions to the Government of India Rupee Loan, 1924 - - -				430	10	5
Hire of Transports on account of Australia and New Zealand -				2,582	12	11
Expenditure in India on account of Australian and New Zealand Staff Corps Officers attached to British Units - - - - - -				9,706	6	9
Receipt for Currency returned from India to countries of issue - - -				5	5	2
Subscriptions to the General Provident Fund - - - -				225	13	2
Subscriptions to Miscellaneous Provident Funds - - - -				25	15	1
Recoveries on account of Allotments paid in India - - - -				*—107*	*18*	*9*
Sterling Securities of Railway Provident Funds transferred to the Secretary of State:—	£	s.	d.			
Sale proceeds - - - - -	278,787	2	7			
Interest accrued - - - - -	11,065	19	3			
				289,853	1	10
Miscellaneous receipts - - - - - -				65,239	9	10
Exchange adjustments on Remittance transactions - - - -				53,101	6	3
Carried forward - - £				4,334,881	16	5	166,545,545	4	7

on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued.*

	£	s.	d.
Brought forward - - - -	182,685,241	2	7

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

	£	s.	d.	£	s.	d.
Payments to Imperial Government Departments:						
War Office:						
Recoveries in respect of War Expenditure in India (net refund) - - - - -	129,618	1	3			
Miscellaneous Remittances from India - - -	95,122	1	4			
Effects of deceased Officers and men of the British Army -	10,959	15	8			
Air Ministry:						
Miscellaneous Remittances from India - - -	39,502	3	9			
Admiralty:						
Admiralty Transports - - - - -	153,337	17	6			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	173	9	6			
Board of Trade:						
Little Basses Light Vessel Dues - - - -	5,868	15	6			
Various Departments:						
Postal and Money Order transactions - - -	5,069	16	0			
Adjustments with the Central Clearing Office in respect of Enemy Debts - - - - - -	812	5	7			
Unemployment Insurance: Sale of stamps in India -	360	2	7			
Sale proceeds of surplus Imperial Government stores in India	18,317	7	10			
Miscellaneous payments and receipts in India on account of African Protectorates - - - - -	10,721	1	2			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	383,131	14	11			
				852,994	12	7
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services - - -				2,195	17	2
Allotments of pay of Civilian Artificers - - - - -				*—14*	*13*	*11*
	£	s.	d.			
Remittances: Indo-European Telegraph - - -	1,290	10	0			
Effects of deceased Officers and Warrant Officers of the Indian Army - - - - - - - - -	309	13	8			
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - -	49,902	14	6			
				51,502	18	2
Remittances by Administrators-General - - - - -				66	1	5
Enemy ships employed under the control of the Director, Royal Indian Marine -				210,097	1	10
East Indian Railway Company: Share of surplus profits - - -				77,268	11	4
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works - -				21,977	7	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				66,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				3,685	19	10
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				14,865	16	1
Expenses on account of Indian Cadets at Sandhurst - - - -				6,621	7	5
Payments on account of the General Provident Fund - - - -				19	8	9
Miscellaneous payments to be brought to charge or recovered in India - -				25,282	15	0
Carried forward - £				1,332,563	2	8
				182,685,241	2	7

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				4,334,881	16	5
						166,545,545	4	7

RECEIPTS—*continued.*

REMITTANCE—*continued.*

MITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:

	£	s.	d.	£	s.	d.
Bills of Exchange and Telegraphic Transfers on India -	7,579,162	1	10			
Sterling purchased in India - - - - -	33,191,000	0	0			
Sterling obtained in England - - -	700,000	0	0			
				41,470,162	1	10
						45,805,043	18	3
				£		212,350,589	2	10

INDIA OFFICE,
13th August 1925.

on account of the Central Government of India. from 1st April 1924 to 31st March 1925—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	1,332,563 2 8	182,685,241 2 7

DISBURSEMENTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfer to Paper Currency Reserve from Home Treasury Balances (*see* under "Deposits and Advances" *per contra*) - - - - - -	5,996,635 13 5	7,329,198 16 1
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -		8,996,678 6 10
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		199,011,118 5 6

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* page 29.)

Madras - - - - - - - - -	1,677 12 6	
Bombay - - - - - - - -	3,869 2 3	
Bengal - - - - - - - -	4,985 14 2	
United Provinces of Agra and Oudh - - -	571 13 4	
Punjab - - - - - - - -	1,639 1 6	
Burma - - - - - - - -	3,954 5 7	
Bihar and Orissa - - - - - -	1,098 5 9	
Central Provinces and Berar - - - - -	222 5 2	
Assam - - - - - - -	2,868 7 2	
		20,886 7 5
TOTAL DISBURSEMENTS - - - - £		199,032,004 12 11

Balance on the 31st March 1925, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.	
Cash at the Bank of England and in the hands of sub-accountants -	1,019,778 16 6	3,186 0 10	
British Treasury Bills - - - - - - -	12,295,619 12 7	—	
	13,315,398 9 1	3,186 0 10	13,318,584 9 11
£			212,350,589 2 10

SIDNEY TURNER,
Accountant-General.

I certify that the above account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
11th January 1926.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on page 7 under the Railway Revenue Account in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Total.
State Railways—Interest on Debt:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 7 per Cent. Stock	—	*– 9,379 8 8*	*– 709 17 4*	—	—	*– 387 10 4†*	*– 4,998 3 6*	—	
On India 5½ per Cent. Stock	—	*– 17,568 5 2*	*– 1,317 18 4*	—	—	*– 650 17 2†*	*– 11,509 7 6*	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*– 3,261 4 11†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	309,067 9 9	*– 15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	10,763 1 4	*– 2,467 7 0*	7,623 13 0	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	792,470 12 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	
	385,083 11 0	1,002,419 17 6	109,896 19 6	752,991 10 8	362,193 10 2	315,590 18 8	350,710 15 2	127,510 6 8	3,406,397 9 4
On Railway Debenture Stock	—	185,854 4 10	13,946 5 4	103,057 19 8	—	—	—	19,124 19 4	326,983 9 2
£	385,083 11 0*	1,188,274 2 4	123,843 4 10	861,049 10 4	362,193 10 2	315,590 18 8	350,710 15 2	146,635 6 0	3,733,380 18 6

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 7, 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 7, 5½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

B.—Statement showing the details of the payments on pages 8 and 9 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway:	£ s. d.	£ s. d.	£ s. d.	£ s. d.
* Interest to 31st December 1924 at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	240,166 13 4	—	—	1,090,707 10 10
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	850,537 18 10	*– 1,365 13 2*	1,368 11 10	
Eastern Bengal Railway:				
Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 9	*– 25 8 2*	36 11 4	116,861 17 11
Great Indian Peninsula Railway:				
Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 7	*– 87 4 9*	30 1 2	1,268,458 17 0
Madras Railway:				
Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 7	*– 3 7 9*	—	488,377 17 10
Scinde Punjab and Delhi Railway:				
Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 7	1,706 13 7	56 9 0	373,124 6 2
£	3,335,813 16 8	224 19 9	1,491 13 4	3,337,530 9 9†

* On the termination of the Company's contract on 31st December 1924, the Annuity became payable in lieu of interest on the Capital Stock as heretofore.

† Charged as Capital redeemed during 1924-25, *see* page 5, £1,258,965 12*s.* 8*d.*, Interest on Capital, *see* page 4, £2,078,564 17*s.* 1*d.*

C.—STATEMENT showing the details of the payments on page 9, under REDUCTION OR AVOIDANCE OF DEBT in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.				Cost.		
	India 5½ per cent. Stock.	India 4½ per cent. Stock.	India 3½ per cent. Stock.	India 3 per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts* 42 *&* 43 *Vict. c.* 206 *s.* 51, *and* 44 *&* 45 *Vict. c.* 53, *s.* 2 (*a*).							
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	5,001 18 6	—	22,256 13 3	35,228 3 3	38,941 5 8	—	—
Eastern Bengal Railway	566 1 0	—	1,907 17 0	3,019 15 5	—	3,477 6 4	—
Scinde Punjab and Delhi Railway	28,099 [illegible] 10	—	—	—	—	—	28,504 6 8
Investment of interest on the amount of Stock purchased for the Sinking Funds:—							
East Indian Railway	96,338 12 11	—	43,300 13 9	69,576 4 5	164,192 8 0	—	—
Eastern Bengal Railway	6,938 14 1	—	3,102 8 8	4,990 0 0	—	11,803 12 4	—
Scinde Punjab and Delhi Railway	57,258 19 5	—	24,969 15 2	33,918 6 10	—	—	96,300 4 4
£	194,204 0 9	—	95,537 7 10	152,732 9 11	203,133 13 8	15,280 18 8	124,804 11 0
						£343,219 3 4	

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1924 to 31st March 1925—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 20 and 21).

DEBIT BALANCES.

	Balance, 31st March 1924.	Transactions during 1924–25.		Balance, 31st March 1925.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Military Expenditure in Egypt	—	1,290 19 9	—	1,290 19 9
Military Expenditure at Constantinople	—	355 19 2	—	355 19 2
Pay of Second Lieutenants on appointment	743 18 1	577 9 0	1,075 1 1	246 6 0
South Persia Military Police	72 13 1	61 17 11	134 11 0	—
Lighting and Buoying the Persian Gulf	730 18 5	—	730 18 5	—
Troops serving in Persia	1,397 18 8	293 14 5	1,612 16 9	78 16 4
Advances for the purposes of the Persian Government	107,366 10 5	—	24,910 6 1	82,456 4 4
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Investment in Indian Railway Debentures	480,372 10 0	—	480,372 10 0	—
Expenditure on behalf of the Civil Administration of Iraq	2,351 16 6	55 0 0	2,351 16 6	55 0 0
Expenditure on behalf of Command Paymasters in Iraq and Egypt	868 18 2	2,101 5 10	2,219 3 7	751 0 5
Miscellaneous Advances	6,729 4 10	6,750 14 10	7,371 17 5	6,108 2 3
Mysore Debenture Stock Sinking Fund—Investment Account	56,413 18 0	9,859 18 3	8,075 12 1	58,198 4 2
TOTAL £	674,986 10 11	21,346 19 2	528,854 12 11	167,478 17 2

CREDIT BALANCES.

Enemy Ships employed under the control of the India Office	1,909,646 2 10	1,600,000 0 0	—	309,646 2 10
Mysore Debenture Stock Sinking Fund	56,274 4 6	2,763 15 4	4,687 15 0	58,198 4 2
Indian Cadets at Sandhurst	1,733 7 6	8,696 1 2	7,016 1 5	53 7 9
Currie Scholarship for Forest Students	8 16 4	35 10 0	44 6 4	17 12 8
Norman Memorial Fund	13 6 8	24 15 0	16 16 0	5 7 8
Sums due to Command Paymasters in Iraq and Egypt	927 8 2	1,286 5 10	490 10 6	131 12 10
Miscellaneous Deposits	276 9 5	2,103 11 10	3,020 15 7	1,193 13 2
TOTAL £	1,968,879 15 5	1,614,909 19 2	15,276 4 10	369,246 1 1

No. 2a.—ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1924 to 31st March 1925.

——	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LAND REVENUE: Law charges in connection with appeals from India, &c.	206 6 1	749 8 6	2,310 6 0	52 8 0	276 19 6	—	246 6 0	—	—	3,841 14 1
IRRIGATION: Sundry items	—	—	74 13 4	—	79 7 4	2 8 6	—	38 0 2	—	194 9 4
FOREST: Sundry items	4 5 6	—	—	—	—	—	—	—	—	4 5 6
GENERAL ADMINISTRATION: Sundry items	189 11 8	621 17 10	294 2 4	50 9 0	300 0 0	—	—	200 0 0	—	1,656 0 10
ADMINISTRATION OF JUSTICE: Sundry items	65 17 8	266 10 7	373 11 6	105 10 1	399 7 9	511 12 7	73 1 3	12 16 11	—	1,808 8 4
JAILS AND CONVICT SETTLEMENTS: Sundry items	0 12 3	—	—	73 7 10	—	253 9 6	—	—	—	327 9 7
POLICE: Sundry items	20 15 5	94 14 0	295 10 0	90 0 0	90 0 0	1,948 6 0	84 8 3	90 0 0	1,032 1 5	3,745 15 1
PORTS AND PILOTAGE: Sundry items	—	—	—	—	—	108 9 8	—	—	—	108 9 8
SCIENTIFIC DEPARTMENTS: Sundry items	352 4 8	—	—	—	—	—	—	—	—	352 4 8
EDUCATION: Sundry items	26 5 4	11 19 10	—	154 13 2	0 3 5	28 19 8	—	—	—	222 1 5
MEDICAL: Sundry items	794 11 10	819 9 6	968 15 5	—	*—180 8 7*	277 2 5	—	*—151 12 9*	1,776 5 0	4,304 2 10
PUBLIC HEALTH: Sundry items	5 9 11	420 1 4	—	—	—	344 7 10	—	—	—	769 19 1
AGRICULTURE: Sundry items	1 16 8	—	—	—	—	—	—	—	—	1 16 8
INDUSTRIES: Sundry items	2 8 11	—	—	—	—	—	—	—	—	2 8 11
MISCELLANEOUS DEPARTMENTS: Sundry items	0 12 3	—	—	—	—	—	—	—	—	0 12 3
CIVIL WORKS: Sundry items	5 9 11	413 19 8	439 18 7	—	233 6 6	112 13 6	—	—	38 0 2	1,243 8 4
SUPERANNUATION: Sundry items	—	131 5 0	—	—	—	—	—	—	—	131 5 0
STATIONERY AND PRINTING: Sundry items	1 4 5	—	—	—	—	—	—	—	—	1 4 5
MISCELLANEOUS: Sundry items	—	339 16 0	228 17 0	23 10 10	440 5 7	366 15 11	694 10 3	33 0 10	22 0 7	2,148 17 0
CONSTRUCTION OF IRRIGATION WORKS (NOT CHARGED TO REVENUE): Sundry items	—	—	—	21 14 5	—	—	—	—	—	21 14 5
TOTALS	1,677 12 6	3,869 2 3	4,985 14 2	571 13 4	1,639 1 6	3,954 5 7	1,098 5 9	222 5 2	2,868 7 2	20,886 7 5

I certify that the above Account has been examined under my directions; and that subject to the observations contained in the annexed Report it is, in my opinion, correct.

INDIA AUDIT OFFICE, 11th January 1926.

W. A. STURDY, *Auditor.*

No. 3.

REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE FOR INDIA IN COUNCIL, from 1st April 1924 to 31st March 1925; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

1. This Report is divided into three sections relating respectively to—

I. Receipts and Expenditure on behalf of the Central Government under heads other than those relative to Military Services;

II. Receipts and Expenditure on behalf of the Central Government relating to Military Services; and

III. Expenditure on behalf of Provincial Governments.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India; and No. III, subdivided into separate Reports for each Provincial Government, by the several Provincial Committees of Public Accounts.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Increase of work.

2. In previous Reports reference has been made to the prolonged effects of the war on the work of the India Office. This continued during the year under review, and although in certain directions some relief is now being felt, there is, and will continue for some time, a considerable aftermath due to the economic disturbance still resulting as a consequence of the war. Apart from this the work of this Department has considerably increased—more especially as regards the audit of the Accounts of the High Commissioner, to which reference is made in my Report on the Accounts of that Office.

Under present arrangements all questions relating to the Staff of my Department are dealt with by the Secretary of State, and in March 1925 I put forward proposals for an increase of Staff which are still under consideration. The proposals received the support of the Secretary of State, but objections have been raised by the Treasury Department of the Imperial Government to whom they have been submitted. In connection with this matter I am making further representations to the Secretary of State which I hope will result in my being granted the Staff which I consider necessary to carry out the efficient audit of the Accounts submitted to me for that purpose.

Savings resulting from audit questions.

3. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £120,000.

Of this, approximately £35,000 arises in the Accounts of the High Commissioner. The greater proportion of the total saving is attributable to a comparatively small number of questions affecting the allocation of expenditure between Indian and Imperial revenues.

These amounts do not take into consideration sums totalling about £52,000 which would have been reclaimed from the Imperial Government if they had not been included in the settlement referred to in para. 5, nor the amount of £44,000 referred to in para. 25 of Section II, since it is not certain that the claim, even in the absence of the audit objection, would have been admitted.

Expenditure requiring sanction by Imperial Parliament.

4. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of

non-effective liabilities arising out of the war. The efforts to reach a comprehensive settlement of the claims and counterclaims, which have been proceeding for a considerable time, were apparently nearing conclusion when new factors, favourable to India, emerged, and the negotiations are still incomplete.

5. In addition to the large claims referred to in the preceding paragraph, an attempt is also being made to settle various minor claims in dispute between the War Office and the India Office. A list of such claims, numbering between twenty and thirty, has been prepared, but settlement depends on agreement being reached on the major claims.

Railways.

6. Questions concerning Railway Accounts, whether Revenue or Capital, are, for convenience, dealt with in the following paragraphs, instead of the usual order being followed, viz. that of the Major Headings as shown in the Account.

Railway Revenue Receipts.

Surplus profits, Southern Punjab Railway.

7. The sum of £83,345 14*s.* is the balance of the Government share of the surplus profits of the Southern Punjab Railway Company for the year ended 30th September 1923, making the total amount received for that year £148,942 13*s.* 5*d.*

The instalment of £95,226 19*s.* 3*d.* on account of the year ended 30th September 1924 forms part of a total sum of £203,768 8*s.* 1*d.* received as the Government share of surplus profits for that year.

As mentioned in previous Reports, the Company, as the result of a question raised in audit, agreed to pay interest at Bank rate on the Government share while it remained in their hands. Interest for the year ended 30th September 1924 amounted to £3,981 7*s.* 10*d.*

Railway Capital Receipts.

Lease of premises, East Indian Railway.

8. The receipt of £24,000 is the amount agreed on in 1922 as the purchase price of the unexpired portion of the lease of the premises then occupied by the East Indian Railway Company. The money was placed on deposit in 1922 in the joint names of the purchasers of the lease and the Secretary of State, and was duly paid to the Secretary of State on the winding up of the Company.

Bengal and North Western Railway.

9. The Bengal and North Western Railway Company work a system that, in addition to the lines which are their own property, includes the Tirhut State Railway. The issue of special debenture stock, authorised by clause 3 of a contract dated 15th May 1919, to provide funds for capital expenditure, has been delayed hitherto owing to market conditions. In the meantime, capital expenditure on the Company's own lines has been met from their reserves, and the Secretary of State has provided funds for the Tirhut State Railway. In March 1925 an issue was made of £1,250,000 5 per cent. special debenture stock at 94½, of which £700,000 stock has been allocated to the Tirhut State Railway to provide for recoupment of advances. The receipt of £105,000 represents the amount received on this allocation up to and including allotment.

Railway Revenue Account.

East Indian Railway. Termination of contract.

10. The contract with the East Indian Railway Company terminated on 31st December 1924, after which date the line was transferred to direct State management in India, the purchase of stores and other agency work in this country being taken over by the High Commissioner for India. Amongst the liabilities taken over by the State was Guaranteed Debenture Stock issued by the Company aggregating £18,500,000. As the Company still maintain a staff in connection with the management of the annuity by which the State purchased the line in 1879, they asked to be permitted to continue to manage the Debenture Stock. This procedure being conducive

not only to mutual convenience but also to mutual economy, an agreement was entered into from 1st January 1925 for seven years in the first instance. A test audit of the dividends issued to shareholders is carried out by this Department.

East Indian Railway. Compensation to Annuitants.

11. The compensation paid to the Deferred Annuitants of the East Indian Railway Company for the loss of income tax relief on the capital element contained in the ordinary annuity, ceased on their reversion to the status of ordinary annuitants from 1st January 1925. As a result of the reduction made in the standard rate of income tax, it appeared doubtful whether the amounts paid on account of compensation were correct, and as the result of a question raised in audit a sum of £740 was refunded to the Secretary of State in April 1925.

Railway Capital Account.

Payments for advertisements.

12. Questions were raised in audit regarding the expenditure incurred by two companies on advertisements in connection with the annual meetings and the closing of the Transfer Registers. In one case it was decided not to press the point in view of the imminent termination of the Company's contract; but in the other case it was decided to fix for the future a maximum annual amount some £300 less than the expenditure incurred in the year to which the audit question related.

Visits of Directors to India.

13. The Boards of Directors of the Guaranteed Railway Companies depute to India at suitable intervals, and after obtaining the approval of the Secretary of State, one or more of their members to consult with the staff and with the Railway Board. It may and does happen that a Director so deputed has other business interests in India to which he may devote part of his time while there. Questions were raised in audit in two such cases regarding the share of expenses borne by these outside concerns, and as a result it was made clear that in future the total expense incurred must be divided proportionately to the time spent in India for each interest.

Posts and Telegraphs Revenue Account.

Eastern Mail Service.

14. Under the revised arrangements regarding India's contribution to the cost of the Eastern Mail Service, to which reference was made in para. 18 of the last Report, the amount collected for sea postage on parcels sent from India is payable to the General Post Office. Ordinarily credit will be given by India in the London General Account, but the sum of £8,500, arrears on this account in respect of the period 1st April to 31st December 1923, was paid in this country at the request of India. The balance of the amount of £30,500 in the accounts for 1924–5 for payments under the postal arrangement, viz., £22,000, is an advance on account of the contribution for the year 1924–5. The whole of the payments made since 1st April 1923 are provisional and subject to adjustment when full details are available.

Amount due from Turkey.

15. With reference to para. 14 of the 1921–2 Report, and para. 19 of the last Report, the sum of £1,342 12*s.* 2*d.*, due to the Indo-European Telegraph Department, has not yet been recovered, but I understand that the amount has been claimed by the Foreign Office from the Turkish Government under the provisions of the Treaty of Lausanne.

General Administration.

Commission paid to the India Office brokers.

16. The commission of the India Office brokers, as shown in a footnote to the Account, amounted for the year under review to £11,328 11*s.* 9*d.*, but in addition they derived £2,046 17*s.* 6*d.* from commission at ¼ per cent. allowed by the Imperial Government on the conversion of certain Exchequer Bonds, of which there was a large holding in the Gold Standard Reserve. This commission, which was payable only in respect of applications received through a stockbroker or banker, amounted in all to £8,187 10*s.*, but it was stipulated that three-fourths of that amount should be surrendered to the India Office.

The total amount received by the brokers as remuneration for services rendered to the India Office thus amounted to more than £13,000, and but for the reductions in scale of commission effected in consequence of criticisms by this Department as from 1st April 1922 and 1st April 1923 respectively, would have reached £22,000.

The rate of commission has again come under review since the close of the financial year, but it was decided to make no change as the total was expected to be lower in the present year.

Political.

Diplomatic and Consular Establishments.

17. The deduction from the payments under this head of £68,680 4*s.* 8*d.* for receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia, includes amounts received in adjustment of the accounts for 1915–6 to 1921–2, and an advance in respect of the year 1922–3. As the result of queries raised in audit it was ascertained that certain expenditure from Indian revenues amounting to Rs. 50,449. 9. 6, a moiety of which was recoverable, had been omitted from the statements received from India. In adjustment of the amount undercharged, £983 1*s.* 2*d.* has been included in the amount claimed in respect of 1922–3, and £702 1*s.* 4*d.* will be claimed in the next account.

Miscellaneous.

League of Nations.

18. £70,526 8*s.* 7*d.* was paid in 1924–5 in respect of India's contribution towards the expenses of the Secretariat of the League of Nations for the year ended 31st December 1924. The amount is approximately 6·9 per cent. of the total expenditure divisible among the members of the League less a share of the surplus from budgets of previous years.

As mentioned in para. 21 of the last Report, India's assessment for the year 1925 was reduced, the proportion being 6·4 per cent. of the total expenditure. For the years 1926, 1927, and 1928, a fresh scheme of assessment will be employed, based on amounts included in respect of certain normal items of expenditure in the budgets of the Member States for 1923. Under this assessment India will pay 56 out of 937 units, or just under 6 per cent. of the total expenditure.

Secret Service.

19. £5,000 was placed at the disposal of the Secretary of State during 1924–5 for Secret Service. The amount actually expended was £5,683, and the balance in hand on 31st March 1925 was £1,014 4*s.* 5*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Repatriation of enemy subjects interned in India.

20. The amount of £31,552 2*s.* 6*d.* included under the head Repatriation of Enemy Subjects interned in India was paid to the Shipping Liquidation Department for the transportation from India to Europe of ex-enemy subjects who were formerly resident in India. Of this amount £25,176 16*s.* in respect of German subjects is, under the provisions of the Treaty of Versailles, recoverable from Germany; and in accordance with the Paris Agreement of January 1925 will, after approval by the Reparations Commission, form a prior charge on the amount of reparations received before 1st September 1924, which is awaiting division. The balance of £6,375 6*s.* 6*d.* is the cost of repatriation of Austrian subjects. In view of the financial situation of that country, no claim for reimbursement has yet been made on the Austrian Government.

Commission on pensions and leave allowances paid abroad.

21. Reference was made in para. 24 of the last Report to the arrangements reached with Colonial Governments regarding commission on pensions paid to Indian pensioners resident in the Colonies.

The negotiations with the Commonwealth of Australia have now been completed, and the commission finally agreed on is 1½ per cent., subject to a maximum of £1 10*s.* on any one payment.

The adoption, as regards pensioners resident in Canada, of the suggestion made by this Department, that payment should be made through the agency of a Bank, will result in an annual saving of several hundred pounds. In the year under review the amount thus saved is about £700.

Loss on voyages of a chartered vessel.

22. An amount of £55,432 13*s.* 5*d.* appears under the subhead "Loss incurred on voyages to and from India of a vessel chartered in 1920 to meet the passage requirements of civilians." The vessel was chartered at a time of great congestion in shipping with the object of providing means of transport, which could not otherwise be obtained, for a large number of civilian and other Government passengers waiting to proceed to India. The management of the vessel was placed in the hands of one of the shipping lines, and arrangements were made to let freight and make the spare accommodation available for private passengers on repayment. The amount referred to is the net charge to Indian revenues of the cost of the double voyage after taking credit for freight and passage money received, and writing off to the service heads concerned the estimated cost under normal conditions of the Government passages. A scrutiny of the passage lists showed that the estimated amount charged to service heads was too small, and a further debit will reduce the loss to about £48,000. This heavy loss appears to be due mainly (1) to inability to utilise fully the accommodation of the vessel for the return voyage from India, and (2) to the fact that the vessel was expensive to run in proportion to its accommodation. The necessity of providing for the early return to duty of a number of Government officials holding return tickets of various lines contributed also in some degree to the loss, as the companies concerned refunded half the value of the return tickets, a smaller amount than the single passage rate fixed for the outward voyage of the chartered vessel. The account of receipts and payments in respect of the voyages has only recently been referred to my Department and is under examination.

Extraordinary Receipts.

Earnings of enemy ships transferred to revenue.

23. The sum of £1,400,000 credited to Revenue under the above head is a portion of the earnings of certain enemy ships which were captured in Indian ports during the war, and employed partly for Government purposes and partly in freight and passenger service under the control first of the Secretary of State and latterly of the High Commissioner.

£250,000 is similarly transferred to revenue in the Accounts of the High Commissioner for 1924–5, making, with the sum of £1,675,000 transferred in 1923–4, a total credit to revenue on this account of £3,325,000.

The balance of the amount earned up to 31st March 1925 remains in suspense under "Deposits and Advances," viz., £309,646 2*s.* 10*d.* in the account of the Secretary of State and £214,756 9*s.* 3*d.* in that of the High Commissioner.

It is anticipated that of this balance about £400,000 will be available for transfer to revenue in 1925-6 under the agreement which has been reached with the Imperial Government regarding the disposal of the sale proceeds and earnings of these ships. Briefly, that agreement was to the effect that India should retain the amount received from the sale of four of the ships which were condemned as "prize," viz., £105,976 4*s.* 7*d.*; the remaining six were classed as reparation ships, and were handed over to the Imperial Government for sale, the proceeds being taken into consideration in connection with reparation repayments by Germany. The earnings of the whole fleet were to be retained by India, but a readjustment of accounts was to be effected whereby the Imperial Government, instead of being charged with hire money at blue book rates for the periods during which some of the fleet were being used as troop transports, were to be charged only with the actual running expenses. £200,000 on this account was paid to the Ministry of Shipping in 1924–5 (see para. 28).

24. A further sum of £208,206 was credited to Revenue in 1924–5 on account of earnings of the fleet of enemy ships during the period of their control by the Director, Royal Indian Marine, prior to their transfer to the control of the Secretary of State.

The amount has been in suspense in the books of the Account Current between India and the Secretary of State, and it was recently decided that the adjustment involved in its transfer to Revenue under the agreement referred to in the preceding paragraph should be made in the Home Accounts.

Share of receipt from the German Government in respect of reparations under the Dawes Scheme.

25. The total annuity payable by Germany in respect of reparations under the Dawes Scheme for the year ending 31st August 1925 was about £50,000,000, of which, after various prior charges have been met, the British share for division among the various parts of the Empire has been calculated to be £6,837,915. Of this sum India is entitled to 1·2 per cent. or £82,054 19*s.* 6*d.*, of which £37,372 8*s.* 7*d.* is credited in the account under review and the balance has since been received.

Deposits and Advances.

26. Details of the suspense accounts under this heading are given in Appendix II to the Account (page 28).

Loans to Persia.

27. During 1924–5 repayments were made in accordance with the amortisation table drawn up in regard to the loans made in 1903 "for the purposes of the Persian Government." The principal outstanding on 31st March 1925 was £82,456 4*s.* 4*d.*

With regard to the later loans the principal outstanding on 31st March 1924, viz., £2,367,270 1*s.* 8*d.*, was transferred to Revenue in 1923–4, vide para. 67 of the last Report.

I am informed that it has not yet been found possible to arrive at any arrangement with the Persian Government for the repayment of these loans.

Enemy ships

28. The balance of £1,909,646 2*s.* 10*d.* at the credit of "Enemy Ships" on 31st March 1924 was reduced to £309,646 2*s.* 10*d.* by the transfer of £1,400.000 to Revenue and by the payment to the Ministry of Shipping of £200,000. This latter amount is an advance in respect of the readjustment of accounts consequent on the agreement regarding the disposal of earnings, &c., of the fleet of enemy ships (see para. 23).

Unrecovered loan.

29. Included in the balance at 31st March 1925 of Miscellaneous Advances is an amount of £2,000 advanced in March 1923 to the proprietor of a film-lecture relating to India, to enable him to undertake its production in this country. The advance was made without security and was to have been repaid within a year with interest. It has not yet been possible to secure repayment.

Remittances.

Sea transport of Indian regiments serving in the Colonies.

30. Most of the expenditure incurred in connection with the loan of Indian regiments for service in the Colonies is recovered from the Imperial Government by means of a Capitation Rate, but certain items, e.g. Sea Transport of units, are excluded from the rate and are claimed from the War Office, on receipt from India of the schedules of the Account Current in which the expenditure is debited. The responsibility for seeing that all amounts due are included in the Account Current devolves primarily on the Indian accounting and audit officers, but a general examination of the claims is made by this Department in the light of such information as may be available. In the course of such examination it was observed that no recovery appeared to have been made in respect of the hire of the R.I.M.S. *Dufferin* for the period of the voyage to Hong Kong and back in 1922 while conveying the 2/4th Grenadiers in relief of the 2/22nd Punjabis, and as a result of my asking that further information should be obtained from India it was ascertained that the necessary debit had not been raised. The amount due, viz., £26,410 2*s.* 3*d.*, is accordingly being recovered from the War Office.

Iraq transactions.

31. In connection with the transactions referred to as outstanding in para. 74 of the last Report, India has reported that the sum due from the Iraq Administration has been remitted to India. Repayment was accordingly made to the Colonial Office of the sums over-recovered in this country amounting to £304,957 14*s.* 11*d.*, less the amount of £47,687 2*s.* 2*d.*, referred to in para. 75 of the last Report, due to Indian revenues for

expenditure on account of the political mission to Central Arabia in 1917–9, the net payment of £257,270 12*s.* 9*d.* being brought to account under the head "Payments to Imperial Government Departments: Miscellaneous Transactions."

Pensions of dependants of lascars killed in the war.

32. In para. 77 of the last Report reference was made to advances of £65,000 and £9,500 received from the Board of Trade in respect of the capitalised value of pensions, &c., paid and to be paid in India to dependants of lascars of British ships who lost their lives through war risks. A further sum of £1,232 3*s.* has recently been received in settlement of the amount due to India.

Appropriation Audit.

Methods of providing for English expenditure in the Indian Budgets.

33. In the Indian Budgets for 1924–5 provision for Home Expenditure continued to be made under grants of both the types described in my last Report, viz.:—

(*a*) Composite Home Grants—covering English expenditure only on a number of services for each of which there is a separate grant for Indian expenditure.

(*b*) Combined Subject Grants—covering the entire expenditure, whether English or Indian, on a particular service.

The method of making provision for Home expenditure varied with the different Governments, some of which brought their entire English expenditure under one type or the other, while the remainder, including the Central Government, made use of both types.

The possibility of securing uniformity of procedure for all Governments, to which I referred in the last Report, is still under consideration, together with that of delegating to the Home authorities, with regard to Home expenditure, the powers of reappropriation at present exercised by the Finance Departments of the Governments concerned.

Failure on the part of several Local Governments to notify me of all reappropriations affecting Home expenditure has been brought to the notice of the Finance Department of the Government of India, by whom instructions have now been issued which I hope will secure the prompt communication to me of all such information by the authorities concerned.

Appropriation Account.

34. I have adopted as the basis of the Appropriation Report on the accounts of the Secretary of State the Statement of Comparison of Estimated and Actual Expenditure prepared by the Accountant-General, India Office, copies of which were transmitted to India under cover of Accounts Despatch No. 7, dated 3rd September 1925. I have checked in detail the accuracy of the figures contained in the Statement, and have agreed generally the explanations furnished with regard to variations between estimated and actual expenditure.

35. Provision for voted expenditure in 1924–5 by the Secretary of State was distributed under ten Grants, of which those relating to quasi-commercial Services (Railway, Irrigation, &c.), Interest and Superannuation, were combined subject grants. All other expenditure was brought under a single composite grant (No. 58) covering a number of major heads under each of which there was a separate grant for the corresponding expenditure in India. The final position with regard to this grant was as follows:—

Budget.	Modifications sanctioned.	Final Grant.	Actual Expenditure.	Decrease.
£	£	£	£	£
238,800	+13,200	252,000	238,472	13,528

The additional provision of £13,200 for which a supplementary grant was voted by the Assembly proved to be unnecessary. The chief items in the decrease of £13,528 are:—

	£
Office Contingencies - - - - -	2,503
Scientific Departments, sundry items - -	917
Miscellaneous Departments, sundry items - -	1,194
Miscellaneous, miscellaneous expenditure - -	8,616
	£13,230

Against an excess of £539 under Grant 13, Interest on Ordinary Debt, there was a deficiency of £66 in the expenditure by the High Commissioner from the same grant. There was, therefore, a net excess of £473 on the portion of the grant allocated to Home charges, which must be combined with any increase or decrease in the corresponding figures relating to Indian expenditure in order to determine the final position for the grant as a whole.

An excess of £174 under Grant 43, Civil Works, was offset by a deficiency of £802 in the corresponding expenditure by the High Commissioner.

In the case of the Railway Capital Account (Grant 60) the large reduction —approximately 33 per cent. of the original provision—in the revised estimate was presumably mainly due to the inability of the Companies to carry out in full the programme on which the Budget estimates were framed. Similar results were the subject of comment in the Auditor-General's Appropriation Report for 1923–4, and it is understood that the matter has received attention in connection with the separation of the Railway Budget.

36. With regard to the Non-Voted head, "Expenditure not charged to Revenue," provision for £18,500,000 under the sub-heading "East Indian Railway Debenture Stock outstanding on the termination of the Company's Contract" was balanced by an estimated receipt of like amount under "Permanent Debt incurred." It was originally intended to make under these heads book entries indicating the change in the status of this debenture stock consequent on the termination of the East India Company's contract. The Government of India preferred however, that the charge should be recorded in the capital account only, and that no entry should be made in the annual account; the decision on this point was reached too late to enable the provision already made to be withdrawn.

Changes in classification.

37. In connection with the separation of the Railway from the Ordinary Budget certain payments hitherto charged to "Railway Revenue Account" now appear under the head "Reduction or Avoidance of Debt." These are (*a*) Capital Portion of Annuities created in purchase of Railways, and (*b*) State Railways—Sinking Funds.

With regard to (*a*), the whole of the Annuities created in purchase of Railways has hitherto been charged to "Railway Revenue Account." In future the Capital Portion will be charged to "Reduction or Avoidance of Debt," and the Interest Portion to "Interest on Ordinary Debt."

The amount henceforth to be charged in perpetuity to Railway Revenue Account will be the interest on the Capital Portion of the Annuities which was outstanding on 31st March 1924.

With regard to (*b*), the Sinking Funds in question were formed to purchase and cancel stock created for the purchase of Railways, the interest on which was charged to Railway Revenue Account. As the amounts expended on this account will now be met from General Revenues the stock purchased and cancelled after 31st March 1924 will no longer operate in reduction of interest charged against Railways, which will remain constant at the figure reached on that date.

SECTION II.—MILITARY SERVICES.

Incorrect classification of furlough pay, &c.

1. Attention was called to several cases in which furlough pay, &c., debitable to Departments of the Imperial Government, &c., had been charged to Indian revenues. The more important of these are dealt with in paras. 2 to 7. In the remaining cases about £2,700 was recovered.

2. Furlough pay issued by the India Office to officers of the 2/20 Burma Rifles was being charged finally to Indian revenues. It was pointed out by this Department that the unit was serving abroad and that Malay States revenues were liable for these charges. £2,657 8*s*. 4*d*. was accordingly included in the Remittance Account for recovery in India from the Federated Malay States. A similar question has been raised regarding the leave pay of officers of another regiment serving in Malay and inquiry is being made as to the amount recoverable.

3. An officer of the British Army remained at the Quetta Staff College when his battalion left the Indian Establishment. It was pointed out by this Department that his pay while at the College became an Imperial charge from the date on which his unit embarked from India and £667 has been recovered from the War Office.

Inquiries are being made in India whether there have been other similar cases since the College reopened after the war in which pay is recoverable from the Imperial Government.

4. Three officers of the Indian Army proceeded from India to Iraq on deputation in November 1922, and the Colonial Office agreed to bear their deputation allowance. The question was raised by this Department whether their pay, &c., was not also recoverable from that Department. After correspondence the Colonial Office has agreed to bear all pay and allowances for the period of deputation, and, in addition, travelling expenses and a pension contribution are to be repaid to Indian revenues; the total additional amount recoverable is about £800.

5. A British service officer proceeded on leave from India after service with a depôt in India, the cost of which was an Imperial charge. The question of incidence was raised by this Department and £237 was recovered from the War Office.

6. The 2nd Battalion, Norfolk Regiment was transferred in March 1923 from Iraq to Aden and proceeded thither viâ Bombay. During service in Iraq and, for the period of the voyage to the port of disembarkation officers and men are entitled to pay at British rates. As the unit only transhipped at Bombay, Indian rates should not have been issued until arrival at Aden. Arising out of a question raised by this Department as to the correctness of the issue of pay at Indian rates, as shown on his last pay certificate, to an officer of the battalion who was granted sick leave consequent on an accident which occurred at Bombay at the time of the transfer of the unit from Iraq, it came to notice that Indian rates of pay had been issued to the unit from the date of its arrival at Bombay. I understand that steps are being taken in India to write off the overpayment involved.

7. A battalion of a British Infantry Regiment was detained in India for a month after the arrival of the relieving battalion for the convenience of the Imperial Government, and the War Office agreed to bear its cost for that period. Pay was correctly adjusted, but attention was drawn in audit to certain other consequential charges and a further £187 was recovered.

Non-observance of regulations.

8. Several cases have come under notice recently where extra expense has been thrown on Indian revenues in consequence of the non-observance of the rule laid down in the King's Regulations that retired officers should not be placed on duty with troops on transports proceeding from India to England. The attention of the Government was drawn to the departure from regulations in a despatch in 1923 and further instructions as to the necessity for the adherence thereto have recently been issued.

Marriage allowances and allotments: British troops.

9. The amount of £344,244 2*s.* 5*d.* was paid in 1924–5 to the War Office in respect of marriage allowances and allotments for the 12 months to 30th September 1924. A general examination was made of the claims for this period and sums amounting to £807 10*s.* 2*d.* were disallowed and adjusted. In addition a test audit was carried out at certain pay offices.

Opportunity was taken during the test audit to examine the accounts relating to earlier periods at the pay offices not previously visited. A test of these accounts revealed certain unadjusted overcharges in respect of units not in India, and showed that, as in the cases mentioned in previous Reports, further credits were due to India from these offices in adjustment of overcharges for voyage periods of drafts, &c. These and other points raised are now under consideration by the War Office. A charge of £324 11*s.* 6*d.*, of which no details were furnished with the claim, was ascertained during the test audit to be in respect of troops serving at Aden, and steps were taken to reclaim a moiety of this amount from Imperial revenues.

The questions referred to in para. 36 of the last Report, which were raised in audit regarding the sufficiency of the amounts refunded by the War Office on account of overcharges for voyage periods, &c., are not yet entirely disposed of. As regards voyage periods, and periods subsequent to the voyage home, of drafts and details, and voyage periods of units, further credits amounting to £10,391 in respect of certain items have been offered by the War Office and accepted. Other items are still under investigation.

Marriage allowances and allotments: Indian Army.

10. Payments amounting to £43,496 11*s.* 10*d.* were made at the India Office in respect of marriage allowances and allotments of soldiers on the India Unattached List, &c. Queries raised in audit resulted in recovery from the War Office of £384 17*s.* 4*d.*, mainly in respect of recoveries of allotments which had been credited to Imperial instead of Indian revenues.

Visit to England of the Indian Peace Contingent.

11. The claims by the Shipping Liquidation Department of the Board of Trade on account of the sea transport from and to India in 1919 of the Indian contingent at the Peace Celebrations have now been finally settled by the payment of £5,684 4*s.* 8*d.* included under the head Army Effective—Miscellaneous. The original claims amounted to £92,805, in respect of which advances amounting to £70,460 were made. Reference has been made in previous Reports to correspondence with the Board of Trade, as a result of which that Department submitted an amended claim in March 1925, which, after minor adjustment, was accepted. As the result of the queries raised in audit the amount originally claimed was reduced by over £7,500 (in addition to £6,297, referred to in para. 36 of my Report on the Accounts for 1921–2).

Surplus officers.

12. The questions referred to in para. 39 of the last Report, relating to the incidence of the cost of the concessions granted to officers of the Indian and British Armies declared surplus on reduction of the respective Establishments, will be adjusted in the settlement referred to in para. 4 of Section I.

Pension contributions.

13. When an officer of the Indian Services—Civil or Military—is lent for foreign service one of the conditions is that a contribution is made towards the cost of the pension which may ultimately be granted. The Government of India in drawing up the Fundamental Rules in January 1922 decided that higher rates of contribution should be fixed to apply to officers transferred to foreign service after 1st January 1922, as the rates previously in force had been found to be inadequate. The new rates were promulgated on 27th January 1922.

In August 1923 the Government of India, in order to clear up doubts which had arisen as to the correct interpretation of the rules, stated that an extension of service should be regarded as a fresh transfer, but that terms of extension commencing after 1st January 1922 should not be affected by the new rates unless the foreign employer had been specifically warned.

It was not apparently realised in India that occasionally pension contributions were recovered by the India Office, and neither the new rates nor the ruling of August 1923 was reported to that Department.

A case of a lent officer came under audit in March 1924, and attention was drawn by this Department to Note 6 to Article 1 of the Foreign Service

Manual, which reproduced the ruling of August 1923. Correspondence with India ensued and brought to light the omissions referred to above, which had involved losses to Indian revenues, but warning was given in four cases and increased contributions amounting to about £400 were recovered.

14. In another case, viz., that of a military officer lent for service abroad, which came under audit, it seemed doubtful if contribution had been fully recovered, and it was suggested that enquiry should be made from the Government of India. It transpired that recovery had not been made in respect of the last five months of the officer's service, and it subsequently came to notice that the form of return on which the Government of India reported recoveries to the India Office was out of date, and made no provision for officers lent to Iraq and Palestine. The returns have since been amended to cover cases of officers lent to all foreign Departments.

Increase of small pensions.

15. In 1924 an Act was passed by the British Government amending the Pension Increase Act of 1920 in two respects, viz. increasing the rates of pensions as from 1st July 1923 and abolishing restrictions as to residence. The India Office, in deciding to apply the provisions of the Amending Act with effect from 1st April 1924 to persons in receipt of pensions from Indian revenues, assumed that both alterations became operative from 1st July 1923, but it was pointed out by this Department that retrospective effect was not given to the abolition of the restrictive clause, which consequently only ceased to be operative from the date of the passing of the Act, viz. 7th August 1924.

The matter was reconsidered and it was decided not to make recovery of the amount (about £500) which had been over-issued at the India Office. The removal of the residence qualification in the case of pensioners of the Imperial Government residing in India had raised the question of equality of treatment for military pensioners of the Indian Government residing in that country. The matter was under consideration when the action referred to above was taken by this Department, and instead of the increases being granted from 1st April 1924, as had been proposed by the Government of India on the analogy of the action taken by the India Office, the correct date, viz. 7th August 1924, was substituted.

16. Reference was made in para. 49 of the last Report to questions which had been raised with reference to increases granted in small pensions. At the expiry of the period for which these increases had been temporarily granted, the India Office made a thorough investigation of the means of all pensioners receiving increases under the Act, paying special attention to the points which had been raised by this Department, and as a result a considerable proportion were found to be either partially or entirely disqualified for its benefits. About £2,000 overpaid in the past is being recovered by instalments, and in addition the annual payments have been reduced by about £1,400.

Revision of classification of pensions.

17. Para. 40 of the last Report ran as follows :—

> "Rules made by the Secretary of State in Council in February 1921 provided that pensions granted after 1st April 1921 to Government servants who had been employed partly under the Army Department and partly in civil departments of the Central and Provincial Governments should be classified in the accounts according to the duration of service in the respective departments.
>
> "As the pensions issued by the India Office to military officers and other ranks continued to be debited, in accordance with previous practice, wholly to the heads of Military and Medical Retired Pay, I enquired why the new procedure had not been applied. Steps have been taken to obtain from India the detailed information necessary, and considerable readjustments of past charges will appear in a future account."

Some difficulty is being experienced in obtaining the detailed information, and it was not possible to make the necessary readjustment of past charges in the year 1924–5.

It is hoped to complete the readjustment during 1925–6, and the various Provincial Governments have been advised that amounts will be included therefor in the Revised Estimates for that year.

The number of cases is large and the amounts involved will be considerable, e.g. in the 22 cases in which adjustment has already taken place the amount transferred from Military Services to Civil Heads of Account is £21,400 (Central, £3,223; Bombay, £6,949; Bengal, £28; United Provinces, £71; Punjab, £130; Burma, £10,907; Central Provinces, £81; Assam, £11), and the annual amount involved is about £8,000.

18. The readjustment referred to in the preceding paragraph affects also the pensions of certain Royal Indian Marine officers who spent part of their service under Provincial Governments.

R.I.M. Pensions debitable to Port Funds.

19. As a result of questions raised in audit about £1,200 is being charged against various Port Funds on account of arrears of the proportion of increased pensions granted to officers of the Royal Indian Marine, vide para. 79 of my last Report. The annual amount involved is about £250.

20. Attention was also drawn in audit to another case where no steps were being taken to debit the proportion of pension of an officer of the Royal Indian Marine to the Port Fund concerned, and as a result £147 per annum is now being recovered.

R.I.M. Pensions recoverable.

21. Attention was drawn in audit to the following cases where a part or the whole of the pensions issued at the India Office was recoverable from the Imperial Government:—

(i) A civilian employee of the Royal Indian Marine was recruited from the Admiralty and on retirement was allowed, under regulations, to count his service under the Imperial Government towards his Indian pension, but the proportion of pension due from Imperial revenues in respect of his service at the Admiralty was not being recovered. Attention was also drawn to other similar cases, and as a result £350 was recovered in respect of arrears, and £85 annually in future will be saved to Indian revenues.

(ii) A pension was awarded to a temporary gunner of the Royal Indian Marine by the India Office, but as the officer had been lent by the Admiralty the issue should have been made by the Ministry of Pensions. £160 on account of back issues was refunded and payment taken over by the Imperial Government.

Incorrect issues of pensions.

22. Attention was drawn in audit to the following cases of incorrect issue of pensions:—

(i) In assessing the pension of an officer acting service was treated as full service for the purpose of arriving at the "rank" element in his pension. The necessary re-assessment involved a reduction of the pension by £12 per annum.

(ii) Certain classes of pensions were susceptible of reduction as from 1st July 1924, on account of the fall in the cost of living figures; in several cases incorrect reduction and in a few no reduction at all had been made. The result was an annual saving of about £60.

(iii) In certain cases officers in receipt of a pension of less than £300 a year receive an addition of 20 per cent. on account of the increased cost of living, provided that the total amount received does not exceed the £300. In two cases the existence of the over-riding maximum had been overlooked; adjustments involving reductions of £96 per annum were effected.

Wound pensions recoverable.

23. Wound pensions granted to officers of the British Service who subsequently enter the Indian Army are chargeable to the War Office. Attention was drawn in audit to a case where a permanent pension of £100 per annum issued in India and subsequently at the India Office, was being charged finally to Indian revenues, and the necessary recovery has now been made from the War Office.

24. The questions raised (including those mentioned in paras. 13 to 23) with regard to various classes of pensions have resulted in the recovery of

about £3,000 over-issued and the reduction of recurring payments by approximately £2,000 a year.

Royal Air Force: Voyage pay.

25. The detailed adjustment with the Air Ministry of charges for pay, &c., of officers and men of the Air Force transferred between the Imperial and Indian Establishments is regulated as from 1st April 1924 by the Memorandum of Arrangement referred to in para. 35 of the last Report. For the period prior to that date the Air Ministry submitted a claim amounting to about £77,000, covering voyage pay of airmen *en route* to and from India, discharge gratuities, unemployment insurance contributions, separation allowances paid to families, and allotments of pay. The claim was examined in the India Office, and in referring it to this Department for observations some doubt was expressed as to the correctness of some of the charges in view of the accounting arrangements adopted in India in connection with certain expenditure on the Air Force, and reference to that country on the subject was suggested. In reply, I pointed out that the incidence of certain items in the claim depended not on the accounting arrangements referred to but on the procedure adopted regarding the termination of various war arrangements with the War Office whereby the liability for a large proportion of the claim had been discharged. On this and other minor grounds the claim was reduced by about £44,000.

Royal Air Force: Sea transport.

26. As a consequence of the cessation as from 1st April 1920 of the Normal Cost arrangement, which was in operation during and after the war, Indian revenues became liable for the cost of sea transport of the Air Force personnel employed in India.

The amount claimed on this account by the Air Ministry for the period 1st April 1920 to 31st March 1924 was £126,667 14*s.* 9*d.* Examination of the claims in the India Office resulted in a reduction of £9,352, and queries raised in audit subsequently effected a further reduction of £3,357. An advance of £80,362 8*s.* 8*d.*, subject to adjustment, was made in 1922-3, and the balance was brought to account in the year under review.

27. The adjustment of the advance of £80,000, which, as mentioned in para. 55 of the last Report, was received from the Air Ministry in March 1923 on account of the equipment of a squadron of the Air Force transferred from India to Iraq in 1921, is now practically complete, but final settlement cannot be reached until agreement has been arrived at on the outstanding question in regard to the rate to be charged for departmental expenses on aviation stores. This question is still the subject of correspondence between the Indian Government, the Treasury, and the Air Ministry.

Payments to Imperial Government.

28. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paras. 29 to 35.

29. War Office: Capitation Rate for Effective Services:—

A further advance of £1,455,000 was made, calculated on approximately the same lines as the advances referred to in previous Reports. Payments on this account from 1920-1 onwards have been made on a provisional basis only, subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. I am informed that considerable progress has been made in this direction, and that there are grounds for hoping that a settlement will shortly be reached.

30. War Office, for gratuities on death, discharge, &c.:—

£36,000 was advanced on this account in respect of payments during 1924-5, and £20,245 11*s.* 10*d.* was refunded by the War Office. The refund included £12,054 13*s.* 4*d.* in adjustment of advances made in 1923-4, and £8,190 18*s.* 6*d.* on account of overcharges in 1920-1 and 1921-2 (vide para. 59 of last Report).

As regards the charge for 1920-1, the War Office adhered to their contention that the normal method of division should be followed, and I have agreed that adjustment shall be made on that basis, but

I am not yet satisfied that a further refund is not due to Indian revenues, and correspondence is still proceeding.

A test audit of the actual payments during 1922–3 has been made, and the queries resulting therefrom have been forwarded to the War Office, but no replies have yet been received.

31. War Office, on account of Unemployment Insurance :—

£71,000 was advanced in respect of 1924-5, and £4,560 13*s.* 7*d.* was refunded in adjustment of the advance made in 1923–4.

32. Air Ministry, for Effective Services in respect of personnel of the Air Force serving in India :—

A further advance of £97,600 was made. This is the fifth year in which advances on this account have been made, which are subject to adjustment when the basis of charge for this service has been agreed with the Ministry. The latest information is to the effect that the Department anticipate being able to submit detailed figures for examination before the end of the current financial year.

33. War Office, on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment :—

The position in regard to the advances referred to in paras. 54 and 63 of my last Report and paras. 35 and 43 of the Report for the year 1922–3 is as follows:

These advances comprise net payments to the War Office of (*a*) £65,800 in March 1922, representing the estimated balance due to the War Office in respect of clothing allowances, public clothing and clothing stores of British troops moving in the relief season 1920-1 and the first half of the season 1921-2; (*b*) £61,000 in March 1923 to cover similar transactions up to and including the first half of 1922–3; (c) £10,000 in March 1924 in respect of the second half of the relief reason 1922–3 and the season 1923–4.

As the result of negotiations the original claims have been considerably reduced, and it has been agreed that the sums actually due to the War Office in respect of clothing allowances, public clothing, &c., of British troops transferred to and from Indian stations are £36,037 5*s.* 4*d.* for the 1920-1 trooping season and £58,057 13*s.* 5*d.* for the 1921-2 trooping season and one-half of the 1922–3 season. These sums, however, make no allowance for personal clothing in possession of soldiers so transferred, and adjustment in respect of such clothing is being considered in connection with the revision of the Home Effective Capitation Rate. The question of personal clothing and clothing allowances of personnel transferred from Iraq is also reserved for later discussion.

The Secretary of State for India in Council has agreed that any refund due to this Office of the balance of advances made up to date may be deferred pending a settlement of these outstanding questions and of the charges for subsequent seasons in respect of which no advances have been made.

34. War Office : Sea Transport :—

The cost of the sea transport of officers and troops, apart from the Royal Air Force, to and from India has been provisionally adjusted with the War Office on the same lines as in previous years, the estimated amount payable from Indian revenues being £517,000 for 1924–5 as compared with £610,000 for 1923–4 The difference is accounted for by reductions in passage rates generally and of the average monthly strength of the British Army in India, on which the estimate is based. There appear to be other factors which would tend still further to reduce the amount payable by India for the year, but final adjustment in this respect and of the claim for amounts over-advanced to the War Office for the period 1920–1 to 1922–3, referred to in para. 64 of the last Report, and for 1923–4, will form part of the general settlement referred to in para. 4 of Section I.

Commencing with the trooping season 1925-6 a joint service will be run by the Imperial and Indian Governments, the cost of which will be divided on a proportionate basis. This arrangement should prove to be beneficial to both Governments and should be more economical to India than the maintenance of a separate Indian Trooping Service as in pre-war years.

In connection with the statement prepared for transmission to the War Office of actual expenditure from Indian revenues to be set off against the amount payable for 1924–5, it was pointed out in audit that the cost of certain passages amounting to £646 included in the accounts of the High Commissioner for India had been omitted, and the necessary adjustment was made.

35. War Office: Retired pay, pensions, &c., of British forces for service in India:—

A further advance of £1,284,796 was made. No final agreement has yet been made in respect of the annual payments on this account from 1913–4 onwards pending agreement with the Imperial Government as to Indian liability with regard to non-effective charges arising out of the war (see para. 4 of Section I).

Appropriation Audit.

Expenditure in March.

36. Under "Military Services" there was a considerable deficiency of expenditure compared with Budget provision in a number of items, due to the inclusion of such items in the general settlement with the War Office and referred to in paras. 4 and 5 of Section I.

The only variation of which separate mention need be made occurred under "Marine, Effective: Sundry items," where there was an excess of £9,785, of which it seems desirable to give a more detailed explanation than is furnished in the Statement. The facts are as follows:—

The Royal Indian Marine steamer *Elphinstone* was wrecked in January 1925, and in connection with the question of its replacement an enquiry was received from India asking that this should be effected, if possible, before 31st March 1925, as surplus funds were available. Negotiations were opened with the Admiralty, but it was found impossible to obtain a suitable vessel before the end of the financial year. The amount of £10,000 was, however, paid to that Department and placed by them to a suspense account, on the understanding that repayment would be made if the negotiations fell through. This payment was treated as a final charge in the accounts of the Secretary of State for 1924–5, under the heading "Marine: Effective," sub-heading "Expenditure in connection with surplus war vessels acquired from the Admiralty." In view of a later decision that replacement was not necessary, the amount has recently been refunded by the Admiralty.

SECTION III.—PROVINCIAL.

APPROPRIATION AUDIT.

All Provincial Governments.

1. In the Indian Budgets for 1924–5 provision for Home expenditure continued to be made under grants of both the types described in my last Report, viz. :— Methods of providing for English expenditure in the Indian Budgets.

(*a*) Composite Home Grants—covering English expenditure only on a number of services, for each of which there is a separate grant for Indian expenditure.

(*b*) Combined Subject Grants—covering the entire expenditure, whether English or Indian, on a particular service.

The method of providing for Home expenditure varied with the different Governments, some of which brought the whole of their expenditure under one type or the other, while the remainder, including the Central Government, made use of both types.

The possibility of securing uniformity of procedure for all Governments, to which I referred in the last Report, is still under consideration, together with that of delegating to the Home authorities, with regard to Home expenditure, the powers of reappropriation at present exercised by the Finance Departments of the Governments concerned.

2. I have adopted as the basis of the Appropriation Report the Statement of Comparison of Estimated and Actual Expenditure prepared by the Accountant-General, India Office, copies of which were transmitted to India under cover of Accounts Despatch No. 7, dated 3rd September 1925. I have checked in detail the accuracy of the figures contained in the Statement, and have agreed generally the explanations furnished with regard to variations between estimated and actual expenditure. Appropriation Accounts.

The methods adopted by the various Provincial Governments of making provision for expenditure by the Secretary of State are identical, *mutatis mutandis*, with those obtaining in the case of corresponding transactions by the High Commissioner. A description of these methods is given in the Report on each Provincial Account of the High Commissioner by whom the bulk of Provincial expenditure in England is incurred.

The relatively large variation between the actual and estimated expenditure shown in the various Statements of Comparison is in many cases due to the fact that £100 is normally the minimum provision made by the Accountant-General, India Office, in respect of expenditure, however small, under any head of account.

Madras.

The following excesses of voted expenditure are counterbalanced by corresponding deficiencies of expenditure in the accounts of the High Commissioner, as noted below :—

Head of Account.	Excess in Secretary of State's Accounts.	Deficiency in High Commissioner's Accounts.
	£	£
Forest - - -	4	304
Miscellaneous Departments -	1	9,554
Stationery and Printing -	1	364

The excess of £1 under Jails and Convict Settlements (voted) is included in the total excess of £246 over the total allotment for Home expenditure under this grant to which reference is made in the Report on the accounts of the High Commissioner.

There were no other excesses either of voted or non-voted expenditure.

Bombay.

Against a provision of £100 under Administration of Justice, voted, expenditure amounting to £267 was incurred. Objection to the resulting excess of £167 was removed by the Financial Department of the Government of Bombay, after the close of the financial year, since the additional expenditure could have been met from savings in the voted grant under Medical.

Bengal.

Against a provision of £200 under Civil Works, voted, expenditure amounting to £440 was incurred. Objection to the resulting excess of £240 was removed by the Finance Department of the Government of Bengal, after the close of the financial year, since the additional expenditure could have been met from savings in the same grant under General Administration and Medical.

An excess of £5 under Police, non-voted, was similarly dealt with, savings existing under Medical, non-voted.

The payment under Land Revenue for compensation to the Director of Surveys on abolition of his appointment was originally classified as non-voted. As a result of a question raised by this Department this expenditure was transferred to the voted head.

United Provinces.

The only excess on minor heads requiring report to Government was one of £6 under Administration of Justice, sundry items, voted.

Burma.

The following excesses of voted expenditure are offset by deficiencies of expenditure under the corresponding grants in the accounts of the High Commissioner as noted below :—

Head of Account.	Excess in Secretary of State's Accounts.	Deficiency in High Commissioner's Accounts.
	£	£
Public Health - - -	144	535
Miscellaneous - - - -	67	452

In the non-voted section of the account the excesses requiring report to Government were as follows :—

Irrigation, £2 ; Police, £105 ; Civil Works, £113.

All Provincial Governments.

RE-CLASSIFICATION OF MILITARY PENSIONS.

3. Para. 40 of my last Report on the accounts of the Secretary of State was appended to last year's Report. It ran as follows :—

> "Rules made by the Secretary of State in Council in February 1921 provided that pensions granted after 1st April 1921 to Government servants who had been employed partly under the Army Department and partly in civil departments of the Central and Provincial Governments should be classified in the accounts according to the duration of service in the respective departments.
>
> "As the pensions issued by the India Office to military officers and other ranks continued to be debited, in accordance with previous practice, wholly to the heads of Military and Medical Retired Pay, I enquired why the new procedure had not been applied. Steps have been taken to obtain from India the detailed information necessary, and considerable readjustments of past charges will appear in a future account."

Some difficulty is being experienced in obtaining the detailed information, and it was not possible to make the necessary readjustment of past charges in the year 1924–5.

It is hoped to complete the readjustment during 1925–6, and the various Provincial Governments have been advised that amounts will be included therefor in the Revised Estimates for that year.

The number of cases is large and the amounts involved will be considerable, e.g. in the 22 cases in which adjustment has already taken place the amount transferred from Military Services to Civil Heads of Account is £21,400 (Central, £3,223; Bombay, £6,949; Bengal, £28; United Provinces, £71; Punjab, £130; Burma, £10,907; Central Provinces, £81; Assam, £11), and the annual amount involved is about £8,000.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
11th January 1926.

ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

From 1st April 1924 to 31st March 1925.

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1924

	£	s.	d.
Balance on the 1st April 1924 at the Imperial Bank of India and in the hands of Sub-Accountants - - - - - - - - - -	192,369	5	3
Carried forward - - - - - -	192,369	5	3

COMMISSIONER FOR INDIA, on account of the CENTRAL GOVERNMENT OF INDIA. to 31st March 1925.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Leave and Deputation Salaries	12,104 10 10	
Cost of maintenance, &c., of an Officer by the Seamen's Hospital Society	33 12 0	
Sterling Overseas Pay	1,767 5 4	
Passage to India	60 0 0	
Stores for India	89 13 1	
		14,055 1 3
TAXES ON INCOME:		
Leave and Deputation Salaries	7,073 7 9	
Study Allowance of an Officer	55 4 0	
Sterling Overseas Pay	506 0 11	
		7,634 12 8
SALT:		
Leave and Deputation Salaries	4,863 6 6	
Sterling Overseas Pay	441 11 8	
Stores for India	1,008 6 4	
		6,313 4 6
OPIUM:		
Leave and Deputation Salaries	3,777 12 4	
Study Allowance of an Officer	96 12 0	
Stores for India	307 8 8	
		4,181 13 0
LAND REVENUE:		
Leave and Deputation Salaries	252 16 10	
Sterling Overseas Pay	83 11 1	
		336 7 11
EXCISE: Sterling Overseas Pay	- - -	166 10 6
STAMPS: Stores for India	- - -	32,701 9 6
CAPITAL OUTLAY ON SECURITY PRINTING PRESS:		
Embarkation Expenses of the family of the Printing Expert	1 6 10	
Stores for India	4,784 6 11	
		4,785 13 9
FOREST:		
Leave and Deputation Salaries	8,596 17 0	
Cost of Passages of Delegates to the Empire Forestry Conference, &c.	122 9 6	
Sterling Overseas Pay	1,524 1 6	
Allowances for Probationers, &c.*	9,745 11 9	
Expenses connected with the Timber Committee	0 13 6	
Stores for India	1,375 16 10	
		21,365 10 1
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries	92,604 18 2	
Allowances or Travelling Expenses, &c., on Study Leave or Deputation	715 11 3	
Sterling Overseas Pay	19,201 10 11	
General pensions	6,653 17 8	
Commuted value of Pensions	36 18 1	
		119,212 16 1
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Leave and Deputation Salaries	2,662 18 1	
Sterling Overseas Pay	530 3 4	
		3,193 1 5
MISCELLANEOUS IRRIGATION EXPENDITURE: Leave and Deputation Salaries	- - -	1,789 11 4
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£ s. d.	
Leave and Deputation Salaries	22,244 1 5	
Travelling Expenses, &c., of an Officer on Deputation	61 5 4	
Sterling Overseas Pay	3,917 13 9	
Passages to India of Probationers, &c.	126 0 0	
Allowances, &c., to Probationers	1,025 5 0	
Stores for India, Stamps	47,952 19 11	
" " other than Stamps	104,471 4 6	
	179,798 9 11	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave and Deputation Salaries (Gulf Section)	1,991 13 0	
" " " " (Persian Section)	3,704 13 11	
Allowances or Travelling Expenses, &c., of Officers on Study Leave or Deputation (Gulf Section)	105 13 7	
Passages to India (Gulf Section)	40 10 0	
" " (Persian Section)	60 15 0	
Stores for India	73,179 8 3	
	79,082 13 9	
		258,881 3 8
INTEREST ON ORDINARY DEBT: Stores for India	- - -	533 10 10
INTEREST ON OTHER OBLIGATIONS:		
Interest on Indian Civil Service Provident Fund (Sterling Branch)	- - -	3,518 6 0
Carried forward	- - -	478,668 12 6

* Including 1,013*l.*, salary of the Director of Forest Studies.

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1924

	£	s.	d.
Brought forward - -	192,369	5	3
Carried forward - -	192,369	5	3

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward			478,668 12 6
GENERAL ADMINISTRATION:			
England.			
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)	127,834 10 8		
Store Department: Wages of artificers and labourers, travelling expenses, rates, repairs, supplies, &c.	36,446 6 10		
Professional inspection of Stores	21,964 15 0		
Colonial Departmental charges for issue of Leave Pay and Pensions	1,610 9 8		
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, &c.	3,269 2 8		
Postage to India	667 15 11		
Telegrams to India	1,433 3 11		
National Health Insurance and National Unemployment Insurance	695 0 2		
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India, and petty charges	6,438 19 0		
Law charges	4 12 5		
		200,364 16 3	
Deduct—			
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways	*—26,198 6 11*		
Departmental Expenses charged on Stores supplied to Provincial Governments	*—13,214 9 1*		
Allowance by the Inland Revenue on account of Assessment of Income Tax at the High Commissioner's Office	*—4,200 0 0*		
Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of Leave Pay and Pensions, and for work connected with Indian Students	*—21,694 0 0*		
Recovery towards Agency Cost in connection with the sale of Government Publications	*—12 4 7*		
		—65,319 0 7	
		135,045 15 8	
India.			
A. Heads of Provinces:	£ s. d.		
Leave and Deputation Salaries	5,633 0 9		
Sterling Overseas Pay	177 11 6		
		5,810 12 3	
B. Legislative Bodies:			
Leave and Deputation Salaries	1,822 3 7		
Sterling Overseas Pay	12 11 6		
		1,834 15 1	
C. Secretariat and Headquarters Establishment:			
Leave and Deputation Salaries	31,327 3 0		
Travelling Expenses, &c. of Officers on Deputation in connection with the War Accounts	124 0 0		
Sterling Overseas Pay	3,802 0 11		
		35,253 3 11	
D. Commissioners:			
Leave and Deputation Salaries	4,143 15 11		
Sterling Overseas Pay	254 12 2		
		4,398 8 1	
E. District Administration:			
Leave and Deputation Salaries	11,493 3 8		
Sterling Overseas Pay	1,624 13 3		
		13,117 16 11	
Stores for India		153 10 11	
			195,614 2 10
AUDIT:			
ENGLAND: Portion relative to High Commissioner's work		4,186 15 1	
INDIA:			
Leave and Deputation Salaries	10,632 9 5		
Study Allowance of an Officer, &c.	191 10 0		
Sterling Overseas Pay	3,602 19 9		
Passage to India	60 0 0		
		14,486 19 2	
			18,673 14 3
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries		3,157 9 3	
Sterling Overseas Pay		502 5 3	
			3,659 14 6
JAILS:			
Leave and Deputation Salaries		2,785 4 6	
Travelling Expenses of a Delegate to the International Prison Commission		8 19 3	
Sterling Overseas Pay		378 14 11	
			3,172 18 8
POLICE:			
Leave and Deputation Salaries		9,158 5 2	
Sterling Overseas Pay		2,921 15 1	
			12,080 0 3
PORTS AND PILOTAGE:			
Leave and Deputation Salaries		6,304 0 4*	
Expenditure connected with the recruitment of Leadsmen Apprentices, Bengal Pilot Service		132 19 4†	
Travelling Expenses of an Officer studying the procedure for the examination of candidates for Master's or Mate's Certificate in Mercantile Marine		21 11 10	
Passages to India		215 6 0†	
Stores for India		3,213 7 6	
			9,887 5 0
Carried forward			721,756 8 0

* Including 5,835*l.* 16*s.* 3*d.* for Bengal Pilots.

† Bengal Pilot Service.

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1924

	£ s. d.	£ s. d.
Brought forward - -	- - -	192,369 5 3
RECEIPTS.		
REVENUE.		
TAXES ON INCOME:		
Refund under section 48 to Residents in the United Kingdom -	*—12,058 14 7*	
INTEREST:		
Interest on commutation of Pensions for Provincial Governments -	2,268 5 11	
Carried forward - - - -	*—9,790 8 8*	192,369 5 3

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*								£	s.	d.	£	s. d.
Brought forward											721,756	8 0
ECCLESIASTICAL:												
Leave and Deputation Salaries								27,962	1	5		
Sterling Overseas Pay								16,581	9	8		
Passages to India								425	2	0		
											44,968	13 1
POLITICAL:												
Leave and Deputation Salaries								44,105	17	7		
Study Allowances, &c.								72	12	0		
Sterling Overseas Pay								13,180	13	9		
Stores for India								2,916	13	2		
											60,275	16 6
SCIENTIFIC DEPARTMENTS:												
Leave and Deputation Salaries								28,814	1	9		
Allowances or Travelling Expenses, &c., on Study Leave or Deputation								302	12	6		
Sterling Overseas Pay								8,304	11	9		
Passages to India								120	0	0		
Sale of Maps								*—121*	*10*	*3*		
Stores for India								17,590	11	0		
											55,010	6 9
EDUCATION:												
A. University:					£	s.	d.					
Leave and Deputation Salaries					3,638	5	7					
Sterling Overseas Pay					659	11	9					
								4,297	17	4		
B. Secondary:												
Leave and Deputation Salaries (Adjustment)					*—379*	*12*	*1*					
Allowances of Officer on Study Leave (Ditto)					*—219*	*0*	*0*					
								—598	*12*	*1*		
E. General:												
Leave and Deputation Salaries					1,059	11	11					
Sterling Overseas Pay					229	12	11					
Cost of advertisements for Candidates for Research Scholarships					8	5	8					
Government Scholarship					322	10	0					
								1,620	0	6		
											5,319	5 9
MEDICAL:												
Leave and Deputation Salaries								1,891	18	7		
Study Allowance of an Officer, &c.								64	12	0		
Sterling Overseas Pay								2,584	4	8		
Stores for India								5,350	5	11		
											9,891	1 2
PUBLIC HEALTH:												
Leave and Deputation Salaries								2,989	14	6		
Expenses of a Delegate to the Infant Welfare Conference								9	19	2		
Sterling Overseas Pay								795	15	5		
											3,795	9 1
AGRICULTURE:												
Leave and Deputation Salaries								6,125	6	11		
Study Allowance of an Officer, &c.								35	0	4		
Sterling Overseas Pay								1,738	14	6		
Stores for India								0	4	11		
											7,899	6 8
Veterinary:												
Allowances, &c. of Veterinary Scholars											1,076	6 9
INDUSTRIES:												
Leave and Deputation Salaries								957	0	9		
Government Scholarships								1,759	7	8		
											2,716	8 5
AVIATION: Stores for India											0	1 1
MISCELLANEOUS DEPARTMENTS:												
Leave and Deputation Salaries								6,528	14	1		
Expenses connected with the recruitment of Officers for the Indian Store Department, &c.								163	17	3		
Sterling Overseas Pay								265	16	3		
Indian Trade Commissioner for London								2,425	1	4		
Passages to India								273	0	0		
Expenditure in connection with the British Empire Exhibition, 1924								19,003	3	1		
Stores for India								1,079	18	1		
											29,739	10 1
CURRENCY: Leave and Deputation Salaries								2,196	1	10		
Sterling Overseas Pay								706	5	11		
Stores for India								215,371	13	0		
											218,274	0 9
MINT: Leave and Deputation Salaries								608	11	6		
Cost of maintenance, &c., of an Officer by the Seamen's Hospital Society								4	4	0		
Sterling Overseas Pay								612	17	0		
Stores for India								1,222	0	11		
											2,447	13 5
CIVIL WORKS: Leave and Deputation Salaries								4,993	14	0		
Grant towards maintenance, &c., of an Officer at the Hospital for Tropical Diseases, &c.								30	6	0		
Sterling Overseas Pay								601	8	0		
Stores for India								1,422	16	4		
											7,048	4 4
TERRITORIAL AND POLITICAL PENSIONS: Miscellaneous Grant											50	0 0
Carried forward											1,170,268	11 10

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1924

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				*—9,790*	*8*	*8*	192,369	5	3
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions in respect of	£	s.	d.						
India Office Provident Fund	21	1	3						
Bengal Civil Fund	88	6	5						
Bombay Civil Fund—Provident Branch	78	7	0						
Indian Civil Service Family Pensions	23,465	2	2						
Contributions towards Family Pensions of non-European members of the Indian Civil Service	55	0	6						
Wage deductions on account of Contributions to Pensions	112	9	11						
				23,820	7	3			
STATIONERY AND PRINTING:									
Sale of Government Publications				857	5	2			
MISCELLANEOUS:									
Contributions in respect of Marine Insurance, Commission on Freight, &c., levied on Stores:—	£	s.	d.						
Supplied for Posts and Telegraphs, State Railways, &c.	14,497	13	2						
„ to Provincial Governments	6,333	5	6						
	20,830	18	8						
Fines and Penalties incurred by Contractors in providing Stores (less Refunds)	9,662	8	4						
Sale of Unserviceable Stores	4	18	0						
Sale of Books published in England	413	1	11						
				30,911	6	11			
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Sale of Unserviceable Stores				571	5	10			
ARMY:—NON-EFFECTIVE:									
Subscriptions towards Indian Military Service Family Pensions				5,605	6	11			
Carried forward				51,975	3	5	192,369	5	3

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward			1,170,268 11 10
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Pensions for Distinguished and Meritorious Services		497 7 6	
Pensions, &c., on retirement of Officers of the following classes:—			
Home Service:			
Superannuation	632 17 4		
Compensation (on reduction of Staff)	—		
Compassionate and Injury	49 15 6		
Additional Gratuities on the lines of the Superannuation Act, 1909	488 11 10		
		1,171 4 8	
Judges of the High Courts in India		25,271 5 10	
Bishops of Calcutta and Madras		1,800 0 0	
Indian Civil Service	449,480 11 8		
Commutations of Annuities	2,626 18 8		
Concession Grants in respect of past Contributions to Annuities	23,369 11 1		
		475,477 1 5	
Other Civil Services in India	602,301 18 7		
Commutations	17,920 4 6		
		620,222 3 1	
Bengal Pilot Service		3,841 16 10	
Pensions of widows and families of officers of the Bengal Pilot Service, towards which the Officers subscribed		4,514 12 5	
Compassionate and Miscellaneous Pensions		11,100 10 11	
Pensions payable in respect of the Indian Civil Funds:—	£ s. d.		
Bengal Civil Fund	148,294 2 10		
Madras Civil Fund	52,876 12 10		
Bombay Civil Fund (Provident Branch)	43,926 6 3		
		245,097 1 11	
Indian Civil Service Family Pensions		61,923 5 3	
Passage Gratuities		937 17 8	
			1,451,854 7 6
STATIONERY AND PRINTING:			
Stationery, Printing and Bookbinding for the High Commissioner's Office		4,690 4 0	
Leave and Deputation Salaries		2,672 13 2	
Travelling Expenses, &c., of Officers on Deputation		272 12 11	
Sterling Overseas Pay		78 15 3	
Stores for India		67,206 16 8	
			74,921 2 0
MISCELLANEOUS:	£ s. d.		
Grant to the Funds of the Burma Society	375 0 0		
Expenditure connected with the Colonies Committee	2,348 11 3		
Books and Periodicals	167 4 7		
Relief and Repatriation	1,325 1 3		
Cost of books published in England	1,265 12 4		
Sundry items	185 7 10		
		5,666 17 3	
Miscellaneous charges connected with the supply of Stores to India:—			
Stores lost or damaged in transit to India owing to ordinary marine risks	2,237 7 8		
Contributions to general average on Ships imperilled by enemy action in excess of recoveries	135 13 9		
Other contributions to general average	2,564 15 3		
		4,937 16 8	
Commission on Freight, Lighterage, Dock Dues, Packing, &c.		9,733 9 4	
Sterling Overseas Pay		385 10 1	
			20,723 13 4
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Stores for India:	£ s. d.		
Clothing	480,826 4 6		
Ordnance—Arsenals and Depots	331,514 13 11		
North-West Frontier	19 18 11		
Medical	62,610 3 4		
Military Farms (Dairy)	3,839 6 3		
Ditto (Grass)	593 8 6		
Indian Army Service Corps	—71 5 2		
Remount	3,697 3 9		
Mechanical Transport	618,950 11 10		
Ordnance Inspection	14,038 1 11		
Ordnance Factories	262,877 7 9		
Manufacture of 3·7 Howitzer Equipment	359 10 5		
Publications and Miscellaneous	5,572 4 7		
		1,784,827 10 6	
Carried forward			2,717,767 14 8

No. 4.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH from 1st April 1924

	£ s. d.	£ s. d.
RECEIPTS—*continued.*		
REVENUE—*continued.*		
Brought forward - -	51,975 3 5	192,369 5 3
EXTRAORDINARY RECEIPTS:		
Portion of Earnings of Enemy Ships appropriated to Revenue -	250,000 0 0	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - -	301,975 3 5	301,975 3 5
Carried forward	—	494,344 8 8

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward		1,784,827 10 6	2,717,767 14 8
MILITARY SERVICES—*continued.*			
ARMY—EFFECTIVE—*continued.*			
Miscellaneous:			
Final Pay, Travelling Expenses, &c., of Civilians employed in Army Departments, including Ordnance Factories in India	2,080 14 4		
Leave and Deputation Salaries ditto ditto	126,773 1 5		
Sterling Overseas Pay ditto ditto	3,120 1 8		
Purchase of Horses	4,122 3 6		
Passages to India	2,524 11 0		
Expenses connected with the Army Stall at the British Empire Exhibition	211 9 11		
ARMY—NON-EFFECTIVE:		138,832 1 10	
Pensions or Annuities of Civilians in respect of service in Army Departments, &c.	35,319 10 8		
Commutations in respect of above	10,284 13 4		
Passage Gratuities	588 0 8		
ROYAL AIR FORCE—EFFECTIVE:		46,192 4 8	
Stores for India:			
Mechanical Transport Vehicles	15,894 4 10		
Other Aviation Stores	337,711 17 2		
MARINE—EFFECTIVE:		353,606 2 0	
Royal Indian Marine:	£ s. d.		2,323,457 19 0
Leave and Deputation Salaries	1,082 8 3		
Travelling Expenses, &c., of an Officer visiting Royal Dockyards, &c.	96 19 9		
Marine Survey:	1,179 8 0		
Leave and Deputation Salaries	478 6 0		
Allowance, &c., of an Officer on Study Leave	130 4 0		
	608 10 0		
Stores for India	35,123 14 5		
MARINE—NON-EFFECTIVE:		36,911 12 5	
Pensions—Royal Indian Marine	1,609 17 0		
Commutations in respect of above	69 5 0		
	1,679 2 0	1,679 2 0	
MILITARY WORKS:			38,590 14 5
Leave and Deputation Salaries	1,024 5 4		
Miscellaneous: Final payments to Temporary Engineers, Military Works Services	162 5 1		
Stores for India	35,801 13 4		
		36,988 3 9	36,988 3 9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		- - -	5,116,804 11 10
EXPENDITURE NOT CHARGED TO REVENUE.			
CAPITAL OUTLAY ON RAILWAYS AND OTHER WORKS:			
STATE RAILWAYS:	£ s. d.		
Eastern Bengal Railways: Stores for India	124,197 10 11		
North-Western Railway: Stores for India	477,970 3 1		
Oudh and Rohilkund Railway: Stores for India	167,448 18 5		
East Indian Railway: Stores for India	813,243 1 4		
Aden Railways: Stores for India	774 9 10		
Khyber Railway: Stores for India	850 15 4		
Jodhpur Hyderabad Railway: Stores for India	4,866 11 10		
Central India Coalfield Company: Stores for India	50,209 1 5		
Other payments in connection with State Railways:	£ s. d.		
Leave Salaries	2,517 7 10		
Sterling Overseas Pay	1,132 8 0		
Passages to India	1,857 6 8		
Miscellaneous	452 8 3		
	5,959 10 9		
NEW CAPITAL AT DELHI:		1,645,520 2 11	
Leave and Deputation Salaries	4,303 6 11		
Incidental Expenses of Candidates recruited in this country	15 5 0		
Sterling Overseas Pay	1,152 1 8		
Passages to India	283 8 6		
Stores for India	20,945 13 0		
Payment to the Department of Scientific and Industrial Research	100 0 0		
		26,799 15 1	
			1,672,319 18 0
Carried forward		- - -	6,789,124 9 10

No. 4.—Account of the Receipts and Disbursements of the High from 1st April 1924

					£	s.	d.
Receipts—*continued.*							
Brought forward							494,344	8	8
NON-REVENUE.							
DEBT.							
UNFUNDED DEBT:							
Subscriptions towards the Indian Civil Service Provident Fund (Sterling Branch) with accumulated interest					22,932	2	5	
Subscriptions towards Indian Military Widows' and Orphans' Fund (transfer to the Accounts of the Secretary of State)					*—238*	*3*	*4*	
							22,693	19	1
DEPOSITS AND ADVANCES (for details of Balances *see* Appendix I).							
REPAYMENT OF ADVANCES:							
Repayments in respect of Stores, &c., for Iraq Administration				0	5	0			
Commutation of Pensions on behalf of Provincial Governments				3,011	12	9			
Passages				3,447	10	8			
Miscellaneous				1,527	8	11			
Family remittances by East Indian Railway Employees				2,445	8	4			
							10,432	5	8		
BILLS PAYABLE:							
Liabilities accrued during the financial year in respect of stores supplied and charged (*see* pages 55 and 57) to service heads (for payments against these liabilities *see* page 59, and for details *see* Appendix II.)							2,229,772	10	5		
MISCELLANEOUS DEPOSITS:							
Enemy ships employed under the control of the High Commissioner				246,656	9	11			
Indian Students under Guardianship				10,932	15	3			
Remittances by Administrators-General and Official Trustees in India				110,600	7	3			
Burma War Fund: Realisation of 40*l.* invested				40	16	8			
British Empire Exhibition: Deposits by Provincial Governments, &c. (adjustment in respect of last year)				*—6,354*	*18*	*6*			
Miscellaneous				8,719	15	8			
							370,595	6	3		
									2,610,800	2	4
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.							
Recoveries on account of Motor Car Advances							9,703	19	2		
Indian Civil Service Provident Funds							151	17	1		
Subscriptions to the General Provident Fund							16,556	6	4		
Subscriptions to sundry Provident Funds							7,123	9	6		
Miscellaneous receipts							106,080	8	9		
Passage Advances to Government Officers							731	10	5		
Exchange Adjustments on Remittance Transactions							0	19	4		
Sale of Opium shipped to England							108,517	6	10		
									248,865	17	5
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS (for details *see* pages 62 to 79).							
Madras							19	0	1		
Bombay							25	16	9		
Bengal							32	9	8		
United Provinces of Agra and Oudh							6	6	0		
Punjab							20	19	5		
Burma							16	17	4		
Bihar and Orissa							18	0	2		
Central Provinces and Behar							1	15	9		
Assam							3	8	5		
									144	13	7
REMITTANCE ACCOUNT BETWEEN SECRETARY OF STATE AND HIGH COMMISSIONER.							
Net advance by the Secretary of State for India in Council									8,996,678	6	10
Total									12,373,527	7	11

Office of the High Commissioner for India, London, S.W. 1,
August 1925.

India Audit Office,
3rd March 1926.

I certify that the above account has been examined under my directions

COMMISSIONER FOR INDIA on account of the CENTRAL GOVERNMENT OF INDIA, to 31st March 1925—*continued.*

DISBURSEMENTS—*continued.*	£ s. d.	£ s. d.
Brought forward		6,789,124 9 10
DEBT.		
UNFUNDED DEBT:		
Payments on account of the Indian Civil Service Provident Fund (Sterling Branch)	—	10,445 11 7
DEPOSITS AND ADVANCES (for details of balances *see* Appendix I).		
ADVANCES REPAYABLE:		
Passages	3,985 5 10	
Commutations of Pensions on behalf of Provincial Governments	16,376 18 1	
Miscellaneous	1,347 2 8	
Family remittances by East Indian Railway employees	2,071 8 4	
	23,780 14 11	
BILLS PAYABLE:		
Payments for Stores for Military Services	2,396,005 10 1*	
MISCELLANEOUS DEPOSITS:		
Enemy ships employed under the control of the High Commissioner: —		
Working Expenses (£ 172,663 4 9)		
Portion of earnings credited to Revenue (£ 250,000 0 0)		
	422,663 4 9	
Administrators-General and Official Trustees in India	111,857 7 3	
Burma War Fund: Miscellaneous	22 7 6	
Miscellaneous	3,240 6 4	
Indian students under guardianship	8,615 17 11	
	546,399 3 9	2,966,185 8 9
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.		
Expenditure to be brought to charge in India in connection with Stores shipped to India under War Indents:		
Medical	—7 5 0	
Indian Civil Service Provident Funds	1,770 7 11	
Stores for Provincial Governments' commercial undertakings	8,155 17 10	
Stores for Ordnance Factories in India	20,413 10 2	
Advances to Officers for the purchase of Motor Cars	11,286 4 10	
Passage Advances to Government Officers	10,306 2 5	
Payments on account of the General Provident Fund	1,931 16 5	
Payments on account of sundry Provident Funds	1,890 3 2	
Miscellaneous Payments to be brought to charge or recovered in India	23,246 9 7	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues†	11,636 17 5	
Stores chargeable to Provincial and Local Funds, and to Native States	25,143 14 2	
Purchase of Molasses	5,376 1 2	
Purchase of Java Quinine	10,278 8 7	
Grants-in-aid to Indian Students	434 3 4	
Payments on account of the Sussex Trust Fund	721 13 6	
General Passage Fund	2,761 3 8	
		135,345 9 2
TOTAL Disbursements on account of the Central Government		9,901,100 19 4
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 62 to 79.)	£ s. d.	
Madras	286,882 16 9	
Bombay	569,449 0 5	
Bengal	220,962 2 3	
United Provinces of Agra and Oudh	295,785 13 11	
Punjab	305,581 13 3	
Burma	310,167 12 8	
Bihar and Orissa	127,180 0 10	
Central Provinces and Berar	106,518 15 10	
Assam	48,560 8 7	
Coorg	3,097 0 2	
		2,274,185 4 8
TOTAL Disbursements		12,175,286 4 0
Balance on 31st March 1925 at the Imperial Bank of India and in the hands of Sub-Accountants		198,241 3 11
		12,373,527 7 11

G. H. STOKER, *Chief Accounting Officer.*

and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

W. A. STURDY, *Auditor.*

* Details, *see* Appendix II.

† Includes 94*d.* on account of the cost of the High Commissioner's Establishment for issue of Leave Pay and Pensions.

APPENDIX I.

STATEMENT SHOWING THE BALANCES ON ACCOUNTS INCLUDED UNDER DEPOSITS AND ADVANCES (*See* PAGES 58 AND 59).

Debit Balances.

—	Balance, 31st March 1924.	Transactions during 1924–25.		Balance, 31st March 1925.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stores, &c., for Iraq Administration	6,373 18 0	—	0 5 0	6,373 13 0
Loan to London School of Medicine for Women in connection with Indian Women Students	1,000 0 0	—	—	1,000 0 0
Burma War Fund—Investment Account	280 0 0	—	40 0 0	240 0 0
Passages	2,451 3 8	3,985 5 10	3,447 10 8	2,988 18 10
Commutations of Pensions on behalf of Provincial Governments	29,572 3 0	16,376 18 1	3,011 12 9	42,937 8 4
Miscellaneous	396 9 11	1,347 2 8	1,527 8 11	216 3 8
TOTAL £	40,073 14 7	21,709 6 7	8,026 17 4	53,756 3 10

Credit Balances.

Enemy Ships employed under the control of the High Commissioner	390,763 4 1	422,663 4 9	246,656 9 11	214,756 9 3
Bills payable—Liabilities in respect of Stores supplied up to the end of the financial year, and charged to Service heads, but not yet paid for. (For details *see* Appendix II.)	656,707 1 8	2,396,005 10 1	2,229,772 10 5	490,474 2 0
Burma War Fund	291 1 6	22 7 6	0 16 8	269 10 8
Administrators-General and Official Trustees in India	4,879 16 2	111,857 7 3	110,600 7 3	3,622 16 2
Indian Students under Guardianship	361 9 8	8,615 17 11	10,932 15 3	2,678 7 0
British Empire Exhibition—Deposits by Provincial Governments, &c.	6,354 18 6	6,354 18 6	—	—
Family Remittances by East Indian Railway employees	—	2,071 8 4	2,445 8 4	374 0 0
Miscellaneous	790 7 4	3,240 6 4	8,719 15 8	6,269 16 8
TOTAL £	1,060,147 18 11	2,950,831 0 8	2,609,128 3 6	718,445 1 9

APPENDIX II.

BILLS PAYABLE.

Details of Liabilities in respect of Stores supplied up to end of Financial Year and charged to Military Service heads but not yet paid for.

Service.	Value of Stores supplied up to and including 31st March 1924, but not paid for.	Value of Stores supplied during 1924-25 (Receipts).	Value of Stores paid for during 1924-25 (Payments).	Total Value of Stores supplied up to and including 31st March 1925, but not paid for.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Army, Effective—				
Clothing	11,374 8 5	480,826 4 6	472,239 4 11	20,461 8 0
Ordnance Arsenals and Depôts	173,420 8 4	331,514 13 11	415,054 12 9	89,880 9 6
North-West Frontier	*—19 18 11*	19 18 11	—	—
Medical	1,845 14 0	62,610 3 4	62,971 19 5	1,483 17 11
Military Farms	2 4 5	4,432 14 9	4,434 13 2	0 6 0
Indian Army Service Corps	29,000 0 0	*—71 5 2*	*—71 5 2*	29,000 0 0
Remount	97 2 0	3,697 3 9	3,771 8 3	22 17 6
Mechanical Transport (Stores and Vehicles)	135,233 0 4	618,950 11 10	632,250 13 10	121,932 18 4
Ordnance Factories	25,207 7 7	262,877 7 9	258,223 10 4	29,861 5 0
Ordnance Inspection	—	14,038 1 11	2,724 16 0	11,313 5 11
Manufacture of 3·7 Howitzer Equipment	178 12 3	359 10 5	511 19 5	26 3 3
Publications and Miscellaneous	2,505 6 5	5,572 4 7	7,206 7 7	871 3 5
Royal Air Force, Effective	244,001 5 7	353,606 2 0	443,723 19 8	153,883 7 11
Marine, Effective	660 1 1	35,123 14 5	35,671 7 3	112 8 3
Military Works	32,701 10 2	35,801 13 4	38,391 12 1	30,111 11 5
Remittance Account—				
Ordnance Factories	—	20,413 10 2	18,900 10 7	1,512 19 7
Total	656,707 1 8	2,229,772 10 5	2,396,005 10 1	490,474 2 0

No. 4a.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of Madras, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£	s.	d.
STATIONERY AND PRINTING:			
Sale of Government Publications	19	0	1

DISBURSEMENTS.

	£	s.	d.	£	s.	d.
LAND REVENUE:						
Leave and Deputation Salaries	1,691	18	6			
Miscellaneous—Travelling Expenses, &c.	26	11	1			
Sterling Overseas Pay	557	16	0			
Passage to India	40	10	0			
Stores	2,240	2	6			
				4,556	18	1
EXCISE:						
Leave and Deputation Salaries	1,909	4	3			
Miscellaneous—Cost of maintenance and treatment of an officer by the Seamen's Hospital Society	1	0	0			
Sterling Overseas Pay	63	3	4			
Stores	714	7	5			
				2,687	15	0
STAMPS:						
Stores	-	-		21,989	16	2
FOREST:						
Leave and Deputation Salaries	6,415	5	1			
Miscellaneous:						
Travelling Expenses, &c.	222	3	0			
Compensatory allowance of an officer on deputation to America	466	2	6			
Sterling Overseas Pay	2,420	0	11			
Passages to India	261	0	0			
Stores	23	5	1			
				9,807	16	7
GENERAL ADMINISTRATION:						
A. Heads of Provinces:						
Sterling Overseas Pay	197	0	8			
C. Secretariat and Headquarters' Establishments:	£	s.	d.			
Leave and Deputation Salaries	3,681	2	7			
Miscellaneous—Cost of maintenance and treatment of an officer by the Seamen's Hospital Society	1	0	0			
Sterling Overseas Pay	951	3	11			
				4,633	6	6
E. District Administration:						
Leave and Deputation Salaries	33,023	18	2			
Miscellaneous—Bonus for Legal Study	25	0	0			
Sterling Overseas Pay	4,734	7	2			
				37,783	5	4
Stores				7	1	0
Local Government's share of the cost of the High Commissioner's Establishment				2,227	0	0
				44,847	13	6
ADMINISTRATION OF JUSTICE:						
Leave and Deputation Salaries	15,672	4	10			
Sterling Overseas Pay	2,454	1	3			
				18,126	6	1
JAILS AND CONVICT SETTLEMENTS:						
Leave and Deputation Salaries	1,003	18	2			
Sterling Overseas Pay	385	13	7			
Stores	454	17	6			
				1,844	9	3
POLICE:						
Leave and Deputation Salaries	19,358	5	7			
Miscellaneous—Cost of maintenance and treatment of an officer by the Seamen's Hospital Society	4	4	0			
Sterling Overseas Pay	5,682	6	5			
Stores	2,457	13	2			
				27,502	9	2
EDUCATION:						
A. University:	£	s.	d.			
Leave and Deputation Salaries	3,682	2	10			
Miscellaneous—Study Allowances, &c., of Officers	281	4	5			
Sterling Overseas Pay	1,312	2	3			
				5,275	9	6
D. Special: Leave and Deputation Salaries				119	6	9
E. General:	£	s.	d.			
Leave and Deputation Salaries	2,343	12	5			
Sterling Overseas Pay	917	19	6			
Government Scholarships	1,759	6	10			
Passage to India	39	0	0			
				5,059	18	9
Stores				2,551	15	9
				13,006	10	9
Carried forward				144,369	14	7

No. 4a.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF MADRAS, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
Brought forward		144,369 14 7
MEDICAL:		
Leave and Deputation Salaries	10,857 6 7	
Miscellaneous—Travelling Expenses, &c.	866 12 11†	
Sterling Overseas Pay	2,854 7 6	
Passages to India	235 10 0	
Stores	10,275 1 0	
Government Scholarships	322 10 0	
		25,411 8 0
PUBLIC HEALTH:		
Leave and Deputation Salaries	3,428 8 11	
Miscellaneous—Travelling Expenses, &c.	460 13 8†	
Sterling Overseas Pay	578 11 4	
Stores	773 2 2	
		5,240 16 1
AGRICULTURE:		
Leave and Deputation Salaries	2,550 15 6	
Miscellaneous—Expenses in connection with the recruitment of an Economic Botanist	7 17 8	
Sterling Overseas Pay	1,119 0 1	
Stores	868 11 2	
Do. Veterinary	370 14 1	
		4,916 18 [illegible]
INDUSTRIES:		
Leave and Deputation Salaries	1,425 13 5	
Do. do. (Fisheries)	55 12 10	
Miscellaneous—Travelling Expenses, &c.	715 3 3†	
Do. do. (Fisheries)	30 15 7	
Sterling Overseas Pay	178 19 7	
Government Scholarships	1,668 5 5	
Stores	3,156 9 0	
Do. Fisheries	20 18 3	
		7,251 17 4
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	127 10 8	
Sterling Overseas Pay	111 7 3	
Expenses incurred in connection with the British Empire Exhibition, 1924	4,996 15 7	
Stores	104 5 7	
		5,339 19 1
CIVIL WORKS:		
Leave and Deputation Salaries	14,206 17 3	
Miscellaneous—Travelling Expenses, &c., of an officer on deputation to the Continent	333 9 1	
Sterling Overseas Pay	3,339 6 7	
Stores	14,176 17 8	
		32,056 10 7
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	20,206 14 1*	
Commuted value of Pensions	1,335 6 9	
Covenanted Civil Service Pensions—Annuities	12,359 10 8	
Compassionate Allowances	93 15 0	
Passage Gratuities	1,818 15 0	
		35,814 1 6
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	187 8 3	
Stores—Government Press	8,512 16 3	
Do. Stationery	15,723 5 8	
		24,423 10 2
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	2,038 10 0	
Books and Periodicals	19 10 11	
		2,058 0 11
TOTAL		£286,882 16 9

* Includes 942*l.* 14*s.* 10*d.* for Judges. † Includes expenses or subsistence allowance of Officers on Deputation or Study Leave.

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4b.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BOMBAY, from 1st April 1924 to 31st March 1925.

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No. 4b.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BOMBAY, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
Brought forward	- - -	127,130 6 5
MEDICAL:		
Leave and Deputation Salaries	9,676 2 6	
Sterling Overseas Pay	2,923 13 6	
Stores	2,022 18 10	
		14,622 14 10
PUBLIC HEALTH:		
Leave and Deputation Salaries	3,660 17 9	
Miscellaneous—Study Allowances, &c.	33 9 0	
Sterling Overseas Pay	840 14 8	
Stores	1,316 5 10	
Contribution to the Tropical Diseases Bureau	60 0 0	
		5,911 7 3
AGRICULTURE:		
Leave and Deputation Salaries	6,902 17 3	
Miscellaneous—Study Allowances, &c.	543 10 2	
Sterling Overseas Pay	904 19 3	
Passages to India	40 10 0	
Stores	0 10 4	
		8,392 7 0
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	3,476 3 8	
Miscellaneous—Study Allowance of an Officer	31 0 0	
Stores	283 18 1	
		3,791 1 9
CIVIL WORKS:		
Leave and Deputation Salaries	15,577 0 8	
Sterling Overseas Pay	5,381 4 10	
Passages to India	166 10 0	
Stores	9,000 1 7	
		30,124 17 1
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	18,867 4 1	
Commuted value of Pensions	3,511 6 1	
Covenanted Civil Service Pensions:		
Annuities	15,237 16 7	
Compassionate Allowances	163 12 0	
Passage Gratuities	677 11 10	
		38,457 10 7
STATIONERY AND PRINTING:		
Stores	- -	6,113 4 10
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	1,076 10 0	
Books and Periodicals	34 3 9	
		1,110 13 9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	235,654 3 6

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries	3,233 5 4	
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	12 0 0	
Sterling Overseas Pay	118 2 8	
Stores	316,726 5 9	
		320,089 13 9
CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH:		
Stores	- -	1,017 3 9
BOMBAY DEVELOPMENT SCHEME:		
Leave and Deputation Salaries	5,513 10 9	
Miscellaneous—Travelling Expenses, &c., and Retaining Fees	715 5 8	
Sterling Overseas Pay	433 10 9	
Passages to India	630 9 0	
Stores	5,395 3 3	
		12,687 19 5
TOTAL	- -	£569,449 0 5

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4c.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of Bengal, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications	- -	32 9 8

DISBURSEMENTS.

LAND REVENUE:			
Leave and Deputation Salaries	209 9 6		
Sterling Overseas Pay	883 9 4		
		1,092	18 10
EXCISE:			
Leave and Deputation Salaries	1,388 1 5		
Sterling Overseas Pay	77 15 2		
Stores	39 6 10		
		1,505	3 5
FOREST:			
Leave and Deputation Salaries	2,460 2 1		
Miscellaneous—Honorarium for preparing working plans for the forests of Chittagong Tracts Division	112 10 0		
Sterling Overseas Pay	974 1 1		
Passages to India	120 0 0		
Stores	708 6 6		
		4,374	19 8
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES: Stores		1,022	12 4
MISCELLANEOUS IRRIGATION EXPENDITURE:			
Leave and Deputation Salaries	2,403 17 0		
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	16 4 0		
Sterling Overseas Pay	362 4 1		
Passages to India	102 0 0		
		2,884	5 1
GENERAL ADMINISTRATION:			
A. Heads of Provinces:			
Sterling Overseas Pay	333 1 0		
B. Legislative Bodies:			
Sterling Overseas Pay	166 10 7		
C. Secretariat and Headquarters' Establishments:	£ s. d.		
Leave and Deputation Salaries	8,906 19 0		
Sterling Overseas Pay	1,118 3 7		
	10,025 2 7		
D. Commissioners:			
Leave and Deputation Salaries	1,962 14 8		
Sterling Overseas Pay	447 14 10		
	2,410 9 6		
E. District Administration:			
Leave and Deputation Salaries	21,996 10 5		
Sterling Overseas Pay	3,794 16 8		
	25,791 7 1		
Stores	0 3 5		
Local Government's share of the cost of the High Commissioner's Establishment	3,724 0 0		
		42,450	14 2
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries	23,362 5 6		
Miscellaneous—Study Allowances and Bonus in accordance with Legal Study Rules	402 18 0		
Sterling Overseas Pay	2,502 19 7		
Stores	15 14 8		
		26,283	17 9
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	1,353 19 1		
Sterling Overseas Pay	391 6 10		
Stores	172 14 6		
		1,918	0 5
POLICE:			
Leave and Deputation Salaries	17,923 5 8		
Sterling Overseas Pay	7,009 15 6		
Passages to India	180 0 0		
		25,113	1 2
PORTS AND PILOTAGE:			
Leave and Deputation Salaries	5,207 14 11*		
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	8 8 0		
Stores	0 2 11		
		5,216	5 10
Carried forward		111,861	18 8

* Includes £4,527 3s. for Bengal Pilots.

No. 4c.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BENGAL, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
EDUCATION: Brought forward	- -	111,861 18 8
A. University:	£ s. d.	
Leave and Deputation Salaries	5,617 16 2	
Miscellaneous—Travelling Expenses, &c.	1 18 0	
Sterling Overseas Pay	1,274 13 1	
	6,894 7 3	
B. Secondary:		
Leave and Deputation Salaries	2,810 12 9	
Miscellaneous:		
Charges in connection with recruitment of Teachers for Kurseong	39 14 1	
Travelling Expenses, &c.	19 2 9	
	2,869 9 7	
D. Special:		
Sterling Overseas Pay	256 13 9	
E. General:		
Leave and Deputation Salaries	2,998 18 11	
Miscellaneous—Study Allowance, &c., of an officer in U.S.A.	42 10 3	
Sterling Overseas Pay	793 5 6	
Government Scholarships	1,044 18 5	
Passages to India	123 0 0	
	5,002 13 1	
MEDICAL:		15,023 3 8
Leave and Deputation Salaries	4,659 3 0	
Miscellaneous—Study Allowances of Officers	152 8 0	
Sterling Overseas Pay	4,593 11 10	
Stores	3,586 13 5	
PUBLIC HEALTH:		12,991 16 3
Leave and Deputation Salaries	968 15 6	
Sterling Overseas Pay	166 10 6	
Stores	570 7 9	
AGRICULTURE:		1,705 13 9
Leave and Deputation Salaries	1,884 1 6	
Sterling Overseas Pay	1,087 5 4	
Stores	332 12 7	
INDUSTRIES:		3,303 19 5
Leave and Deputation Salaries	1,145 8 4	
Miscellaneous—Travelling Expenses, &c.	15 8 6	
Government Scholarships	555 9 6	
Stores	3,396 19 9	
MISCELLANEOUS DEPARTMENTS:		5,113 6 1
Leave and Deputation Salaries	690 6 3	
Do. do. (Bengal Pilot Service)	781 14 3	
Expenses incurred in connection with the British Empire Exhibition, 1924	7,375 3 1	
Miscellaneous—Honorarium for writing the History of Bengal and Bihar and Orissa under the British Rule	75 0 0	
CIVIL WORKS:		8,922 3 7
Leave and Deputation Salaries	2,875 8 0	
Miscellaneous—Passage of an Officer on retirement, &c.	112 19 3	
Sterling Overseas Pay	1,672 8 10	
Stores	1,100 11 7	
SUPERANNUATION ALLOWANCES AND PENSIONS:		5,761 7 8
Superannuation and Retired Allowances	23,895 14 8*	
Compassionate Allowances	43 14 3	
Commuted value of pensions	1,925 5 6	
Covenanted Civil Service Pensions—Annuities	14,599 8 8	
Commuted value of Annuities	3,720 13 4	
Passage gratuities	691 0 6	
STATIONERY AND PRINTING:		44,875 16 11
Leave and Deputation Salaries	554 17 9	
Miscellaneous—Travelling Expenses, &c.	8 0 5	
Stores	8,896 6 4	
MISCELLANEOUS:		9,459 4 6
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,786 0 0	
Books and Periodicals	13 11 6	
		1,799 11 6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	220,818 2 0

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Stores	144 0 3
TOTAL	£220,962 2 3

* Includes 2,804*l.* 13*s.* 4*d.* for Judges and 4,619*l.* 16*s.* 1*d.* for Bengal Pilots.

Office of High Commissioner for India, London, S.W. 1, August 1925.

G. H. STOKER, *Chief Accounting Officer.*

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4d.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of the United Provinces of Agra and Oudh, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publication	- -	6 6 0

DISBURSEMENTS.

				£ s. d.	£ s. d.
LAND REVENUE:					
Leave and Deputation Salaries				242 11 9	
Sterling Overseas Pay				271 1 4	
					513 13 1
EXCISE:					
Leave and Deputation Salaries				985 0 0	
Miscellaneous—Travelling Expenses, &c.				16 16 0	
Sterling Overseas Pay				111 10 6	
					1,113 6 6
FOREST:					
Leave and Deputation Salaries				5,865 16 8	
Miscellaneous—Travelling Expenses, &c., of Officers on Deputation				139 0 6	
Sterling Overseas Pay				2,387 10 6	
Passages to India				120 0 0	
					8,512 7 8
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:					
Leave and Deputation Salaries				5,985 1 4	
Miscellaneous—Travelling Expenses, &c.				6 18 4	
Sterling Overseas Pay				1,731 13 1	
Stores				508 8 11	
					8,232 1 8
MISCELLANEOUS IRRIGATION EXPENDITURE:					
General Pensions				1,087 15 11	
Passage Gratuities				151 0 4	
					1,238 16 3
GENERAL ADMINISTRATION:					
A. Heads of Provinces:					
Leave and Deputation Salaries				852 3 10	
B. Legislative Bodies:					
Sterling Overseas Pay				44 10 4	
C. Secretariat and Headquarters' Establishments:	£ s. d.				
Leave and Deputation Salaries	2,451 14 2				
Sterling Overseas Pay	979 5 10				
				3,431 0 0	
D. Commissioners:					
Leave and Deputation Salaries	7,319 3 11				
Sterling Overseas Pay	1,051 12 2				
				8,370 16 1	
E. District Administration:					
Leave and Deputation Salaries	30,658 6 11				
Sterling Overseas Pay	6,820 6 2				
				37,478 13 1	
Local Government's share of the cost of the High Commissioner's Establishment				2,289 0 0	
					52,466 3 4
ADMINISTRATION OF JUSTICE:					
Leave and Deputation Salaries				18,006 18 6	
Sterling Overseas Pay				3,791 9 10	
					21,798 8 4
JAILS:					
Leave and Deputation Salaries				1,587 5 10	
Miscellaneous—Study Allowance of an Officer				100 16 0	
Sterling Overseas Pay				547 19 4	
					2,236 1 2
POLICE:					
Leave and Deputation Salaries				12,431 3 4	
Sterling Overseas Pay				7,585 3 3	
Passages to India				180 0 0	
Stores				58 0 5	
					20,254 7 0
EDUCATION:					
A. University:	£ s. d.				
Leave and Deputation Salaries	4,410 12 4				
Miscellaneous—Study Allowances of Officers, &c.	433 10 4				
Sterling Overseas Pay	1,118 9 6				
				5,962 12 2	
B. Secondary:					
Leave and Deputation Salaries				272 18 7	
C. Primary:					
Leave and Deputation Salaries				189 9 4	
E. General:					
Leave and Deputation Salaries	3,461 17 9				
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	32 8 0				
Sterling Overseas Pay	905 13 7				
Government Scholarships	1,204 19 6				
				5,604 18 10	
Stores				212 16 10	
					12,242 15 9
Carried forward				- -	128,608 0 9

No. 4d.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
Brought forward	- -	128,608 0 9
MEDICAL:		
Leave and Deputation Salaries	1,142 0 0	
Miscellaneous—Study Allowances of an Officer	28 4 0	
Sterling Overseas Pay	3,033 12 8	
Contribution to Tropical Diseases Bureau	30 0 0	
		4,233 16 8
PUBLIC HEALTH:		
Leave and Deputation Salaries	1,364 6 11	
Miscellaneous—Travelling Expenses, &c., of delegates to the Infant Welfare Conference, and of an Officer on Deputation to the Continent	103 13 7	
Sterling Overseas Pay	560 10 4	
Stores	1,750 9 8	
		3,779 0 6
AGRICULTURE:		
Leave and Deputation Salaries	2,530 13 0	
Miscellaneous—Study Allowance of an Officer	73 4 0	
Sterling Overseas Pay	798 16 8	
Stores (transferred to Remittance Account)	*—2,024 3 0*	
		1,378 10 8
INDUSTRIES:		
Leave and Deputation Salaries	576 18 9	
Miscellaneous—Payments to Officers of the Wood Working Institute, Bareilly, on termination of Agreement	34 17 2	
Government Scholarships	713 5 0	
		1,325 0 11
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries	751 15 4	
Expenses incurred in connection with the British Empire Exhibition, 1924	5,925 18 2	
Stores	67 5 11	
		6,744 19 5
CIVIL WORKS:		
Leave and Deputation Salaries	9,801 2 4	
Sterling Overseas Pay	2,278 5 5	
Stores	148 5 6	
		12,227 13 3
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	25,487 2 11*	
Commuted value of Pensions	1,030 5 2	
Covenanted Civil Service Pensions—Annuities	25,182 17 2	
Passage Gratuities	1,294 7 8	
		52,994 12 11
STATIONERY AND PRINTING:		
Leave and Deputation Salaries	385 18 5	
Stores	997 10 6	
		1,383 8 11
MISCELLANEOUS:		
Leave and Deputation Salaries	690 18 9	
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,282 10 0	
Books and Periodicals	10 2 2	
		2,983 10 11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	215,658 14 11

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries	2,176 9 1	
Sterling Overseas Pay	1,223 3 2	
Stores	76,727 6 9	
		80,126 19 0
TOTAL	- -	£295,785 13 11

* Includes 1,920*l.* for Judges.

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4e.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of the Punjab, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications	- - -	20 19 5

DISBURSEMENTS.

			£ s. d.
LAND REVENUE:			
Leave and Deputation Salaries			1,350 6 9
Sterling Overseas Pay			509 4 2
			1,859 10 11
EXCISE:			
Stores			- - 0 17 2
FOREST:			
Leave and Deputation Salaries			4,484 6 11
Miscellaneous—Allowances, &c. of an Officer on Study Leave			97 17 7
Sterling Overseas Pay			1,343 4 10
Passages to India			120 0 0
			6,045 9 4
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:			
Leave and Deputation Salaries			14,674 16 0
Miscellaneous—Study Allowances of an Officer			73 16 0
Sterling Overseas Pay			4,269 0 11
Passages to India			240 0 0
Stores			810 13 11
			20,063 6 10
MISCELLANEOUS IRRIGATION EXPENDITURE:			
Leave and Deputation Salaries			408 12 0
Sterling Overseas Pay			166 10 6
Ditto (Drainage Board)			146 13 4
Government Scholarships (Drainage Board)			338 11 6
General Pensions			144 9 10
Stores			249 2 1
			1,453 19 3
INTEREST ON ORDINARY DEBT: Stores			- - 62 4 2
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments:	£ s. d.		
Leave and Deputation Salaries	823 11 7		
Sterling Overseas Pay	1,037 12 7		
			1,861 4 2
D. Commissioners:			
Leave and Deputation Salaries	2,088 3 7		
Sterling Overseas Pay	441 15 10		
			2,529 19 5
E. District Administration:			
Leave and Deputation Salaries	26,564 18 3		
Sterling Overseas Pay	3,056 16 2		
			29,621 14 5
Stores			29 8 2
Local Government's share of the cost of the High Commissioner's Establishment			5,105 0 0
			39,147 6 2
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries			14,967 13 11
Sterling Overseas Pay			1,404 19 1
			16,372 13 0
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries			1,810 18 7
Sterling Overseas Pay			300 6 7
Stores			695 19 4
			2,807 4 6
POLICE:			
Leave and Deputation Salaries			13,314 4 9
Miscellaneous—Expenses in connection with the medical treatment of two Officers wounded on duty			516 9 10
Sterling Overseas Pay			4,650 16 10
Passages to India			234 0 0
			18,715 11 5
EDUCATION:			
A. University:	£ s. d.		
Leave and Deputation Salaries	4,778 4 2		
Miscellaneous—Allowances, &c., of Officers on Study Leave	340 16 8		
Sterling Overseas Pay	1,220 8 10		
			6,339 9 8
B. Secondary: Leave and Deputation Salaries			306 13 4
D. Special: Leave and Deputation Salaries			123 17 8
E. General:			
Leave and Deputation Salaries	1,188 14 8		
Sterling Overseas Pay	785 18 11		
Government Scholarships—Non-Technical	885 2 4		
			2,859 15 11
Stores			3 5 9
			9,633 2 4
Carried forward			116,166 5 1

4e.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
MEDICAL: Brought forward	- -	116,166 5 1
Leave and Deputation Salaries	5,441 3 1	
Miscellaneous—Study Allowances of Officers	146 8 0	
Sterling Overseas Pay	3,092 9 1	
Contribution to the Tropical Diseases Bureau	60 0 0	
Stores	1,232 8 8	
PUBLIC HEALTH:		9,972 8 10
Leave and Deputation Salaries	1,115 1 10	
Miscellaneous—Fee for a delegate to the Infant Welfare Conference	1 1 0	
Sterling Overseas Pay	534 18 3	
Stores	19 7 10	
AGRICULTURE:		1,670 8 11
Leave and Deputation Salaries	5,526 16 7	
Miscellaneous—Subsistence Allowances, &c., of Officers on Deputation	187 10 0	
Sterling Overseas Pay	1,489 2 11	
Passages to India	40 10 0	
Stores	3,106 16 2	
INDUSTRIES:		10,350 15 8
Leave and Deputation Salaries	995 11 5	
Expenses connected with the recruitment of Professors for the Moghulpura Technical Institute	4 19 4	
Government Scholars—Technical	103 16 6	
Passages to India	180 16 0	
Stores	3,102 7 6	
MISCELLANEOUS DEPARTMENTS:		4,387 10 9
Leave and Deputation Salaries	188 16 5	
Expenses incurred in connection with the British Empire Exhibition, 1924	12,981 6 1	
Stores	39 4 2	
CIVIL WORKS:		13,209 6 8
Leave and Deputation Salaries	7,311 0 0	
Miscellaneous—Study Allowance of an officer	109 4 0	
Sterling Overseas Pay	2,241 13 5	
Stores	381 4 4	
SUPERANNUATION ALLOWANCES AND PENSIONS:		10,043 1 9
Superannuation and Retired Allowances	19,899 1 11*	
Commuted Value of Pensions	1,167 11 2	
Covenanted Civil Service Pensions—Annuities	18,637 9 3	
Passage Gratuities	1,134 18 3	
STATIONERY AND PRINTING:		40,839 0 7
Stores	- -	2,187 17 1
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	1,172 10 0	
Books and Periodicals	20 0 11	
		1,192 10 11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	£ 210,019 6 3

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries	5,071 18 8	
Miscellaneous—Travelling Expenses, &c.	7 12 8	
Sterling Overseas Pay	2,429 8 11	
Stores	83,443 17 1	
CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT:		90,952 17 4
Leave and Deputation Salaries	452 6 9	
Miscellaneous—Travelling Expenses, &c., of an Officer on Deputation	512 5 0	
Stores (Model Dyeing School and Factory)	53 8 8	
HYDRO-ELECTRIC SCHEMES:		1,018 0 5
Leave and Deputation Salaries	1,284 6 3	
Miscellaneous—Subsistence Allowance, &c., of Officer on Deputation and Professional Fees for the preparation of Report	1,327 15 8	
Sterling Overseas Pay	58 1 4	
CIVIL WORKS—CAPITAL EXPENDITURE:		2,670 3 3
Stores	- -	921 6 0
TOTAL		£ 305,581 13 3

* Includes 1,029*l.* 12*s.* 7*d.* for Judges.

Office of High Commissioner for India, London, S.W. 1, August 1925.

G. H. STOKER, *Chief Accounting Officer.*

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4f.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BURMA, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications	- -	16 7 4

DISBURSEMENTS.

LAND REVENUE:					
Leave and Deputation Salaries			2,399 8 8		
Sterling Overseas Pay			713 5 4		
				3,112 14 0	
EXCISE:					
Leave and Deputation Salaries			1,795 9 11		
Miscellaneous—Travelling Expenses, &c.			24 9 1		
				1,819 19 0	
STAMPS:					
Stores			- -	963 11 8	
FOREST:					
Leave and Deputation Salaries			22,719 19 4		
Miscellaneous—Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society, &c.			49 7 6		
Sterling Overseas Pay			6,874 17 1		
Passages to India			642 12 0		
Stores			5 5 3		
				30,292 1 2	
MISCELLANEOUS IRRIGATION EXPENDITURE:					
Leave and Deputation Salaries			5,865 6 11		
Sterling Overseas Pay			887 9 10		
Stores			830 3 8		
General Pensions			596 13 8		
				8,179 14 1	
GENERAL ADMINISTRATION:					
A. Heads of Provinces:					
Leave and Deputation Salaries			350 14 4		
C. Secretariat and Headquarters' Establishments:	£ s. d.				
Leave and Deputation Salaries	2,721 16 3				
Sterling Overseas Pay	1,197 18 5				
			3,919 14 8		
D. Commissioners:					
Leave and Deputation Salaries	8,017 2 10				
Sterling Overseas Pay	518 8 10				
			8,535 11 8		
E. District Administration:					
Leave and Deputation Salaries	29,227 18 3				
Miscellaneous — Travelling Expenses on Deputation	144 1 1				
Sterling Overseas Pay	6,165 8 0				
Passage to India	72 0 0				
			35,609 7 4		
Stores			0 7 9		
Local Government's share of the cost of the High Commissioner's Establishment			2,146 0 0		
				50,561 15 9	
ADMINISTRATION OF JUSTICE:					
Leave and Deputation Salaries			11,840 4 7		
Sterling Overseas Pay			1,719 18 8		
Stores			73 17 5		
				13,634 0 8	
JAILS AND CONVICT SETTLEMENTS:					
Leave and Deputation Salaries			1,956 13 6		
Miscellaneous—Travelling Expenses, &c.			9 16 0		
Sterling Overseas Pay			662 12 3		
Stores			1,199 2 8		
				3,828 4 5	
POLICE:					
Leave and Deputation Salaries			10,478 1 11		
Sterling Overseas Pay			5,860 5 4		
Passages to India			144 8 0		
Stores			448 0 10		
				16,930 16 1	
PORTS AND PILOTAGE:					
Leave and Deputation Salaries			526 10 10		
Stores			17,465 1 5		
				17,991 12 3	
EDUCATION:					
A. University:	£ s. d.				
Leave and Deputation Salaries	1,765 17 2				
Miscellaneous—Allowances, &c., of Officers on Deputation or Study Leave	126 10 0				
Sterling Overseas Pay	2,067 0 9				
			3,959 7 11		
B. Secondary:					
Leave and Deputation Salaries	252 2 8				
Miscellaneous—Expenses connected with the recruitment of a master for the school for the sons of Shan Chiefs	7 11 3				
Sterling Overseas Pay	137 3 11				
			396 17 10		
D. Special:					
Leave and Deputation Salaries	638 1 2				
Miscellaneous—Study Allowance of an Officer	81 12 0				
			719 13 2		
Carried forward			5,075 18 11	147,314 9 1	

No. 4f.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BURMA, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*continued.*

	£ s. d.	£ s. d.
Brought forward - - -	5,075 18 11	147,314 9 1
EDUCATION—*cont.*		
E. General:	£ s. d.	
Leave and Deputation Salaries - -	818 13 1	
Sterling Overseas Pay - - -	414 19 11	
Government Scholarships - - -	4,249 17 5	
Passages to India - - - -	216 8 0*	
	5,699 18 5	
MEDICAL:		10,775 17 4
Leave and Deputation Salaries - - - - -	5,233 9 2	
Miscellaneous—Allowances, &c., of Candidates for appointment or Officers on Study Leave - - - - -	47 7 10	
Sterling Overseas Pay - - - - - -	2,816 0 6	
Passages to India - - - - - - -	72 4 0	
Stores - - - - - - - -	494 4 7	
PUBLIC HEALTH:		8,663 6 1
Leave and Deputation Salaries - - - - -	1,493 6 6	
Miscellaneous—Expenses of delegates to the Hygiene Congress and Infant Welfare Conference - - - - -	24 13 10	
Sterling Overseas Pay - - - - - -	655 18 3	
Stores - - - - - - - -	521 4 10	
AGRICULTURE:		2,695 3 5
Leave and Deputation Salaries - - - - -	2,425 13 2	
Sterling Overseas Pay - - - - - -	1,604 14 11	
Stores - - - - - - - -	748 9 8	
Do. (chargeable to the Rice Control Profits Fund) - -	4,840 18 3	
Do. Veterinary - - - - - - -	1 10 3	
INDUSTRIES:		9,621 6 3
Leave and Deputation Salaries - - - - -	848 0 6	
Miscellaneous—Expenses incurred in connection with the recruitment of Officers for the Government Technical Institute -	42 15 6	
Passage to India - - - - - - -	65 0 0	
Stores - - - - - - - -	643 4 11	
MISCELLANEOUS DEPARTMENTS:		1,599 0 11
Leave and Deputation Salaries - - - - -	712 0 10	
Expenses incurred on account of Officers on deputation in connection with the British Empire Exhibition, 1924 - - -	2,876 10 11	
Stores - - - - - - - -	123 9 8	
CIVIL WORKS:		3,712 1 5
Leave and Deputation Salaries - - - - -	12,064 2 2	
Miscellaneous—Expenses connected with the recruitment of a Quarry Master, &c. - - - - - -	69 10 11	
Sterling Overseas Pay - - - - - -	3,530 5 10	
Passages to India - - - - - - -	361 0 0	
Stores - - - - - - - -	53,724 18 1	
SUPERANNUATION ALLOWANCES AND PENSIONS:		69,749 17 0
Superannuation and Retired Allowances - - - -	23,602 10 11	
Commuted value of Pensions - - - -	7,254 14 4	
Compassionate Allowances - - - - -	45 2 2	
Covenanted Civil Service Pensions:		
Annuities - - - - - - -	10,774 13 11	
Passage Gratuities - - - - - - -	1,162 12 2	
STATIONERY AND PRINTING:		42,839 13 6
Leave and Deputation Salaries - - - - -	1,174 3 0	
Miscellaneous—Study Allowance of an Officer - - -	106 16 0	
Stores - - - - - - - -	10,146 19 9	
MISCELLANEOUS:		11,427 18 9
Leave and Deputation Salaries - - - - -	567 18 6	
Allowances, &c., of Selected Candidates for the I.C.S. - -	882 4 0	
Stores - - - - - - - -	288 2 3	
Books and Periodicals - - - - - -	95 3 10	
		1,833 8 7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - -		310,232 2 4

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION, &c., WORKS:	
Leave and Deputation Salaries (adjustment) - - - - -	*—64 9 8*
TOTAL - - - - - -	£310,167 12 8

* Includes 72*l.* 4*s.* on account of the master for the school for the sons of Shan Chiefs.

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4g.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications	- - -	18 0 2

DISBURSEMENTS.

				£ s. d.	£ s. d.
LAND REVENUE:					
Sterling Overseas Pay				479 13 3	
Stores				43 16 5	
					523 9 8
EXCISE: Stores				-	147 7 7
FOREST:					
Leave and Deputation Salaries				2,635 6 6	
Sterling Overseas Pay				674 11 7	
					3,309 18 1
IRRIGATION, &c., WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES:					
Stores (Son Canal)				- -	88 11 3
MISCELLANEOUS IRRIGATION EXPENDITURE:				£ s. d.	
Leave and Deputation Salaries				3,580 15 9	
Sterling Overseas Pay				752 5 3	
Stores				17 15 2	
General Pensions				146 19 0	
					4,497 15 2
GENERAL ADMINISTRATION:					
B. Legislative Bodies: Sterling Overseas Pay				0 8 0	
C. Secretariat and Headquarters' Establishments:		£ s. d.			
Leave and Deputation Salaries		2,978 0 3			
Sterling Overseas Pay		812 15 4			
				3,790 15 7	
D. Commissioners:					
Leave and Deputation Salaries		78 11 5			
Sterling Overseas Pay		600 10 11			
				679 2 4	
E. District Administration:					
Leave and Deputation Salaries		18,955 3 9			
Sterling Overseas Pay		2,974 1 8			
				21,929 5 5	
Stores				17 8 11	
Local Government's share of the cost of the High Commissioner's Establishment				1,019 0 0	
					27,436 0 3
ADMINISTRATION OF JUSTICE:					
Leave and Deputation Salaries				9,624 4 11	
Sterling Overseas Pay				1,560 1 3	
Stores				6 16 11	
					11,191 3 1
JAILS AND CONVICT SETTLEMENTS:					
Leave and Deputation Salaries				955 13 8	
Sterling Overseas Pay				275 8 4	
Stores				2,627 2 5	
					3,858 4 5
POLICE:					
Leave and Deputation Salaries				9,102 3 4	
Sterling Overseas Pay				3,022 0 5	
Passages to India				120 0 0	
Stores				57 13 3	
					12,301 17 0
EDUCATION:					
A. University:		£ s. d.			
Leave and Deputation Salaries		2,171 3 11			
Sterling Overseas Pay		1,569 19 1			
				3,741 3 0	
B. Secondary: Sterling Overseas Pay				84 0 3	
D. Special: Leave and Deputation Salaries				222 11 9	
E. General:					
Leave and Deputation Salaries		1,434 0 0			
Sterling Overseas Pay		687 5 4			
Government Scholarships		879 16 3			
				3,001 1 7	
Stores				25 14 9	
					7,074 11 4
Carried forward					£ 70,428 17 10

No. 4g.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of Bihar and Orissa, from 1st April 1924 to 31st March 1925—*cont.*

Disbursements—*cont.*

	£ s. d.	£ s. d.
Brought forward - -	- -	70,428 17 10
MEDICAL:		
Leave and Deputation Salaries - - - - -	2,573 16 3	
Miscellaneous—Study Allowances of Officers - - -	322 16 0	
Sterling Overseas Pay - - - - - -	1,903 13 7	
Stores - - - - - - - - -	102 11 0	
		4,902 16 10
PUBLIC HEALTH:		
Leave and Deputation Salaries - - - - -	552 18 5	
Sterling Overseas Pay - - - - - -	146 13 4	
		699 11 9
AGRICULTURE:		
Leave and Deputation Salaries - - - - -	2,658 16 5	
Sterling Overseas Pay - - - - -	1,021 17 7	
Stores (Veterinary) - - - - -	8 18 0	
Government Scholarships (Veterinary) - - - -	279 8 4	
		3,969 0 4
INDUSTRIES:		
Leave an dDeputation Salaries - - - - -	370 5 2	
Allowances, &c., of an Officer on Study Leave - - -	18 16 6	
Sterling Overseas Pay - - - - - -	166 10 6	
Government Scholarships - - - - - -	1,476 11 8	
Stores - - - - - - - - -	440 19 8	
		2,473 3 6
CIVIL WORKS:		
Leave and Deputation Salaries - - - - -	1,605 18 9	
Sterling Overseas Pay - - - - - -	1,362 17 10	
Stores - - - - - - - - -	1,166 7 4	
		4,135 3 11
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances - - - -	7,550 10 5	
Commuted value of Pensions - - - - -	2,248 9 7	
Covenanted Civil Service Pensions—		
Annuities - - - - - - -	12,294 16 8	
Commuted value of Annuities - - - - -	1,800 16 3	
Passage Gratuities - - - - - - -	387 19 4	
		24,282 12 3
STATIONERY AND PRINTING:		
Leave and Deputation Salaries - - - - -	508 6 1	
Miscellaneous—Travelling Expenses, &c. - - - -	6 7 2	
Stores - - - - - - - - -	14,083 16 0	
		14,598 9 3
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S. - -	1,680 0 0	
Books and Periodicals - - - - - -	10 5 2	
		1,690 5 2
Total Expenditure chargeable against Revenue -	- -	£127,180 0 10

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. Stoker,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observation contained in the annexed Report, it is in my opinion correct.

India Audit Office, 3rd March 1926.

W. A. Sturdy, *Auditor.*

No. 4h.—Account of the Receipts and Disbursements of the High Commissioner for India, on account of the Government of the Central Provinces and Berar, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications		1 15 9

DISBURSEMENTS.

LAND REVENUE:			
Leave and Deputation Salaries	496 1 7		
Sterling Overseas Pay	425 15 8		
		921 17 3	
EXCISE:			
Sterling Overseas Pay		166 10 9	
FOREST:			
Leave and Deputation Salaries	6,125 1 5		
Miscellaneous Travelling Expenses, &c., of Officers on Deputation	160 7 7		
Sterling Overseas Pay	1,845 14 4		
Passages to India	120 0 0		
		8,251 3 4	
MISCELLANEOUS IRRIGATION EXPENDITURE:			
Leave and Deputation Salaries	3,311 3 2		
Sterling Overseas Pay	1,150 7 6		
Passage to India	60 0 0		
Stores	2 11 2		
General Pensions	334 8 8		
		4,858 10 6	
GENERAL ADMINISTRATION:			
C. Secretariat and Headquarters' Establishments:	£ s. d.		
Leave and Deputation Salaries	2,167 15 0		
Sterling Overseas Pay	377 6 4		
	2,545 1 4		
D. Commissioners:			
Leave and Deputation Salaries	1,841 5 1		
Sterling Overseas Pay	605 3 1		
	2,446 8 2		
E. District Administration:			
Leave and Deputation Salaries	14,287 2 0		
Sterling Overseas Pay	2,760 12 2		
	17,047 14 2		
Stores	1,833 6 1		
Local Government's share of the cost of the High Commissioner's Establishment	923 0 0		
		24,795 9 9	
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries	5,572 16 7		
Sterling Overseas Pay	1,710 15 2		
Stores	36 9 2		
		7,320 0 11	
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries	424 19 6		
Sterling Overseas Pay	146 13 4		
		571 12 10	
POLICE:			
Leave and Deputation Salaries	8,782 11 2		
Sterling Overseas Pay	2,928 16 0		
Passages to India	180 0 0		
Stores	33 17 0		
		11,925 4 2	
EDUCATION:			
A. University:	£ s. d.		
Leave and Deputation Salaries	1,553 2 7		
Sterling Overseas Pay	1,016 17 5		
	2,570 0 0		
B. Secondary:			
Leave and Deputation Salaries	538 9 3		
Sterling Overseas Pay	100 3 1		
	638 12 4		
D. Special: Leave and Deputation Salaries	135 4 8		
E. General:			
Leave and Deputation Salaries	889 18 8		
Sterling Overseas Pay	536 5 6		
Government Scholarships	384 9 4		
	1,810 13 6		
		5,154 10 6	
Carried forward		63,965 0 0	

No. 4h.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
Brought forward		63,965 0 0
MEDICAL:		
Leave and Deputation Salaries	232 11 3	
Miscellaneous—Study Allowance of an Officer	36 12 0	
Sterling Overseas Pay	1,311 12 0	
Stores	11 3 5	
		1,591 18 8
PUBLIC HEALTH:		
Miscellaneous—Expenses of Delegates to the Infant Welfare Conference	9 4 10	
Sterling Overseas Pay	146 13 4	
Stores	19 18 5	
		175 16 7
AGRICULTURE:		
Leave and Deputation Salaries	4,065 9 11	
Sterling Overseas Pay	1,348 11 5	
Stores	16 1 8	
		5,430 3 0
INDUSTRIES:		
Leave and Deputation Salaries	625 5 6	
Sterling Overseas Pay	83 5 4	
Stores	321 14 5	
		1,030 5 3
CIVIL WORKS:		
Leave and Deputation Salaries	3,315 11 9	
Sterling Overseas Pay	890 6 8	
Stores	2,867 3 7	
		7,073 2 0
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	10,976 15 4	
Commuted value of Pensions	57 15 11	
Covenanted Civil Service Pensions—Annuities	8,969 19 6	
Commuted value of Annuities	3,100 0 0	
Passage Gratuities	506 16 8	
		23,611 7 5
STATIONERY AND PRINTING: Stores		816 2 7
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the I.C.S.	835 0 0	
Books and Periodicals	24 16 2	
		859 16 2
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		104,553 11 8

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Stores	1,965 4 2
TOTAL	£106,518 15 10

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4i.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF ASSAM, from 1st April 1924 to 31st March 1925.

RECEIPTS.

	£ s. d.	£ s. d.
STATIONERY AND PRINTING:		
Sale of Government Publications		3 8 5

DISBURSEMENTS.

	£ s. d.	£ s. d.
LAND REVENUE:		
Sterling Overseas Pay		133 9 2
STAMPS:		
Stores		94 18 0
FOREST:		
Leave and Deputation Salaries	2,159 18 8	
Miscellaneous—Passage Allowance of the Family of the late Deputy Conservator of Forests, &c.	81 15 11	
Sterling Overseas Pay	1,071 19 8	
		3,313 14 3
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Sterling Overseas Pay	111 10 6	
C. Secretariat and Headquarters' Establishments:		
Leave and Deputation Salaries (£ 1,123 15 0)		
Sterling Overseas Pay (£ 547 15 2)		
	1,671 10 2	
D. Commissioners:		
Leave and Deputation Salaries (£ 1,505 12 2)		
Sterling Overseas Pay (£ 313 3 8)		
	1,818 15 10	
E. District Administration:		
Leave and Deputation Salaries (£ 9,621 4 10)		
Sterling Overseas Pay (£ 2,353 6 10)		
	11,974 11 8	
Stores	0 1 10	
Local Government's share of the cost of the High Commissioner's Establishment	457 0 0	
		16,033 10 0
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries	4,439 4 0	
Sterling Overseas Pay	328 16 8	
		4,768 0 8
POLICE:		
Leave and Deputation Salaries	1,396 19 5	
Sterling Overseas Pay	1,059 3 0	
Passages to India	60 0 0	
Stores	291 4 11	
		2,807 7 4
EDUCATION:		
A. University:		
Leave and Deputation Salaries (£ 1,670 17 10)		
Miscellaneous—Study Allowance of an Officer (£ 87 12 0)		
Sterling Overseas Pay (£ 595 19 5)		
	2,354 9 3	
B. Secondary: Leave and Deputation Salaries	17 4 5	
E. General:		
Leave and Deputation Salaries (£ 197 15 0)		
Sterling Overseas Pay (£ 316 3 5)		
Government Scholarships (£ 181 8 2)		
	695 6 7	
Stores	246 18 10	
		3,313 19 1
MEDICAL:		
Leave and Deputation Salaries	387 5 0	
Sterling Overseas Pay	1,130 6 6	
Purchase of Insulin	6 6 7	
		1,523 18 1
PUBLIC HEALTH:		
Leave and Deputation Salaries	2,244 1 7	
Miscellaneous—Study Allowance of an Officer, &c.	62 8 8	
Sterling Overseas Pay	215 3 6	
		2,521 13 9
AGRICULTURE: Sterling Overseas Pay		166 10 6
INDUSTRIES: Government Scholarships		189 17 5
Carried forward		34,866 18 3

No. 4i.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF ASSAM, from 1st April 1924 to 31st March 1925—*cont.*

DISBURSEMENTS—*cont.*

	£ s. d.	£ s. d.
Brought forward	- - -	34,866 18 3
CIVIL WORKS:		
Leave and Deputation Salaries	1,538 17 2	
Miscellaneous—Study Allowance of an Officer, &c.	54 12 0	
Sterling Overseas Pay	1,292 18 11	
Passage to India	52 10 0	
Stores	19 4 2	
		2,958 2 3
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Superannuation and Retired Allowances	4,060 10 1	
Covenanted Civil Service Pensions—Annuities	3,466 5 9	
Commuted value of Annuities	3,075 4 10	
Passage Gratuities	131 5 6	
		10,733 6 2
STATIONERY AND PRINTING:		
Stores	- -	0 5 8
MISCELLANEOUS:		
Books and Periodicals	- -	1 16 3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	£48,560 8 7

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 4j.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA, on account of the GOVERNMENT OF COORG, from 1st April 1924 to 31st March 1925.

DISBURSEMENTS.

	£ s. d.	£ s. d.
FOREST:		
Leave and Deputation Salaries	216 10 8	
Sterling Overseas Pay	211 2 7	
Publications	2 5 9	
Stores	178 1 10	
		608 0 10
GENERAL ADMINISTRATION:		
D. Commissioners: Sterling Overseas Pay	166 10 6	
E. District Administration: Leave and Deputation Salaries	1,430 12 9	
Local Government's share of the cost of the High Commissioner's Establishment	24 0 0	
		1,621 3 3
POLICE:		
Leave and Deputation Salaries	- -	143 13 4
EDUCATION:		
B. Secondary:		
Leave and Deputation Salaries	149 15 7	
E. General:		
Leave and Deputation Salaries	336 12 4	
Sterling Overseas Pay	49 15 9	
		536 3 8
MEDICAL:		
Sterling Overseas Pay	- -	187 19 1
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	- -	£3,097 0 2

Office of High Commissioner for India, London, S.W. 1,
August 1925.

G. H. STOKER,
Chief Accounting Officer.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is in my opinion correct.

INDIA AUDIT OFFICE, 3rd March 1926.

W. A. STURDY, *Auditor.*

No. 5.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the Accounts of the HIGH COMMISSIONER FOR INDIA, for the year ended 31st March 1925; prepared and submitted to the Governor-General in Council, in accordance with clause 9 of the Order in Council dated 13th August 1920.

Order of report.

1. This Report is divided into three sections relating respectively to—

I. Receipts and Expenditure on behalf of the Central Government under heads other than those relating to Military Services;

II. Receipts and Expenditure on behalf of the Central Government relating to Military Services; and

III. Receipts and Expenditure on behalf of Provincial Governments.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India; and No. III, subdivided into separate Reports for each Provincial Government, by the several Provincial Committees of Public Accounts.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Increase of work.

2. There has been a considerable increase of work in this Department, partly in connection with the Accounts of the Secretary of State, but more so as regards the audit of the Accounts of the High Commissioner. This is chiefly due to (*a*) the Appropriation Audit of Home Expenditure undertaken by this Department at the request of the Government of India, (*b*) the concessions granted as a result of the recommendations of the Lee Commission, e.g. Overseas pay and passage concessions, (*c*) the transfer of the East Indian and Great Indian Peninsula Railways from Company to State management.

Reference is made in my Report on the Accounts of the Secretary of State to proposals which I have made for the additional Staff which I consider to be necessary for the efficient performance of the audit of the accounts submitted to me.

Outstanding claim for stores lost during the war.

3. The case of the *Clan Mackay* referred to in para. 3 of the last Report is still undecided.

As mentioned in previous Reports, this vessel was lost at sea in 1918 owing to negligent navigation, and the question of ultimate liability for the stores lost still remains to be determined by arbitration.

The joint case is now ready for submission to Sir L. Worthington-Evans, Secretary of State for War, who has been appointed to act as Arbitrator.

The responsibility for the long delay which has occurred in connection with this matter rests on all the Departments involved, viz. the India Office, the High Commissioner's Office and the Board of Trade.

Foreign tenders.

4. In a Report on the work of the India Store Department recently prepared by the Director-General of Stores information is given regarding the geographical distribution of orders placed during 1924–5. The total purchases amounted to about £5,000,000, and excluding stores, mainly for military purposes, which must be obtained through other Government Departments, the proportion purchased abroad is approximately 12½ per cent., of which the United States of America provided 6½ per cent. and Germany 4 per cent. The Report stresses the fact that the British manufacturer receives no preference of any kind in the allocation of orders, and states that the sole considerations which are allowed to weigh are price, quality and delivery. All contracts placed are checked by this Department to see that the lowest suitable tender, from whatever source, is accepted, and the grounds on which a tender other than the lowest is accepted are investigated.

General Administration—England.

Gross and net cost of the High Commissioner's Establishments.

5. The total cost of the Establishments of the High Commissioner for the year 1924–5 was £200,364 16*s.* 3*d.* This amount is reduced by £65,319 0*s.* 7*d.*, leaving the net cost at £135,045 15*s.* 8*d.*

The items taken in reduction are:—

(i) £26,198 6*s.* 11*d.*, which represents a charge of 2 per cent. for Departmental expenses on stores supplied to quasi-commercial Departments of the Government of India.

(ii) £13,214 9*s.* 1*d.*, which is a similar charge on stores supplied to Provincial Governments.

(iii) £4,200 received from the Inland Revenue Department on account of assessment of British Income Tax. This amount, together with £1,800 received last year, represents payment at £2,000 for the years 1921–2, 1922–3, and 1923–4. A similar amount will in future be received each year.

(iv) £21,694 charged against Provincial Governments in respect of the issue of leave pay and pensions and for work connected with Indian students. This amount comprises £9,991 for the former and £11,703 for the latter service. The Provincial Governments have agreed that the deduction in respect of work connected with students shall be divided proportionately to the average number of students proceeding to England from each province during the preceding three years.

(v) £12 4*s.* 7*d.*, which represents 2 per cent. on amounts received by the High Commissioner as the Official Agent for publications sold in England on behalf of the Central and Provincial Governments.

Miscellaneous Departments.

British Empire Exhibition.

6.—(1) The gross expenditure from Central Revenues in 1924–5 in connection with the British Empire Exhibition, 1924, amounted to £43,921 16*s.* 11*d.*; the receipts, chiefly for space let to exhibitors, amounted to £24,918 13*s.* 10*d.*, and the net sum of £19,003 3*s.* 1*d.* has been brought to account.

Although certain adjustments remain to be made, the accounts of the Exhibition covering the period from 1922 to date are practically complete. The following is a summary of the principal items of expenditure and receipt in this country:—

	£	£
Construction of the Indian Pavilion		68,815
External plaster-work, &c.		38,490
Indian Tea House		5,750
Internal decorations		5,990
Connections—mains and drains		2,370
Architects and Clerk of Works		7,150
Gardens		1,350
Central Exhibits		6,010
Timber Exhibit		20,000
Publicity		2,325
Pay of Commissioner and staff		10,375
Indian Band		1,355
Maintenance		4,955
Entertainment		2,070
Miscellaneous		5,900
		182,905
Less Receipts:—		
Rent of space	21,990	
Sale of Pavilion	15,000	
Sale of Tea House	725	
Profit on Tea House	1,565	
Central Exhibits	5,575	
Miscellaneous	185	
		45,040
Total		£137,865

Indian Pavilion: construction.

(2) The cost of construction of the main fabric of the Indian Pavilion was £68,815, as compared with the estimate, including certain extras, of £55,300, an excess of nearly 25 per cent. As mentioned in para. 8 of the last Report, the contract entered into for the carrying out of this work was based on a schedule of measurement prices and contained a variation clause operating in regard to a table of basic rates of wages and prices of materials. On the 3rd October 1924, in anticipation of the payment of the final instalment on the contract, I called for a copy of the schedule of prices. In reply I was informed that this was a confidential document, being applicable throughout the exhibition, and that a copy could not be furnished. An officer of my Department was, however, permitted to inspect it at the office of the Quantity Surveyors. The final instalment of the contract having been paid on a certificate from the Consulting Architects, I requested, on the 5th January 1925, that a copy of the detailed account should be obtained, and stated that it might be necessary to have also a copy of the schedule. On the 4th December 1925 I was furnished with a copy of the schedule, and on the 20th January 1926 with a copy of the detailed accounts.

The schedule was compiled about the end of 1921, and the estimate of the cost of the construction of the building was made in September 1922 when there had already been a downward tendency in prices and wages. This tendency was still in progress in March 1923, when the contract was signed.

In view of these facts it will be realised that the disparity between the estimate and expenditure on this contract is greater than is indicated by the figures given above.

Under the variation clause of the contract the account, made up at schedule rates, was subject to addition or deduction in respect of 80 per cent. of the amount by which the rates paid by the contractors for wages and materials differed from the corresponding basic schedule rates, the remaining 20 per cent. being for the account of the contractor. The actual amount of such reduction was £9,827, the contractor's share being £1,965. I pointed out that the variation clause did not provide for a corresponding adjustment of the contractor's profit and establishment charges, which were included in the schedule prices.

In reply I was informed that "it may be true that the contractors made a very small extra percentage of profit, but no one could foresee, when the agreement was drafted or signed, whether costs would increase or decrease." In my opinion the probability of a reduction under the variation clause should have been apparent in view of the considerable fall in prices which had already taken place when the contract was signed. The extra amount of profit accruing to the contractors cannot easily be computed, but at a rough estimate it probably amounted to about £2,000.

Indian Pavilion: external plaster-work.

(3) The amount of £6,300 was paid during the year 1924–5 in respect of the balance of the other main contract, that for external plaster-work, &c., bringing the amount paid under this contract up to £42,800, of which £1,310 was on account of architects' fees. The contract for the plaster-work, &c., was for a lump sum of £37,490. The excess of £1,000 was made up of £500, an *ex gratia* payment to the contractor for extra wages paid to plasterers, a request having been made for an additional amount of £929 in this respect, and £500 added for the decoration of the eastern wall of the building which was necessitated by the extension of the Exhibition area in that direction.

In the last Report I stated that I had been informed that this contract, for which competitive tenders were not invited, was approved by the High Commissioner and the Advisory Committee "on the ground that no other firm could have undertaken in a satisfactory manner the fibrous plaster-work required for the building." In subsequent correspondence with the High Commissioner I expressed doubt whether the inability of other firms was a fact, and in reply it was admitted that the work could have been performed by other firms under adequate supervision, but it was urged that the special circumstances surrounding the inception of the design for the Indian Pavilion rendered the course actually adopted desirable. The principle that large Government works should be thrown open to competition

is one of primary importance; I do not think that either the necessity or the advantage of departing from it has been demonstrated in the present case, and I see no reason why competitive designs should not have been obtained, or why in any case it should not have been made a condition of acceptance that tenders would be invited for the execution of the work.

Architects' fees.

(4) The firm of contractors who carried out the external plaster-work acted as architects, not only in relation to the contract for construction, but also to their own contract for fibrous plaster-work. I raised the question whether this arrangement afforded an adequate guarantee of protection to Indian interests. In reply it was stated that the necessary protection had been afforded through the supervision exercised, both over the placing of the contracts and their execution, by the Consulting Architects of the British Empire Exhibition.

Indian Tea House.

(5) The estimated cost of providing and equipping a Tea House where Indian tea and special Indian dishes would be served was £7,250. Of this amount £5,250 was to be provided from the Exhibition grant, an offer having been received from the Indian Tea Association to provide the balance of cost not exceeding £2,000, on condition of receiving a share of the profits and of the sale proceeds of the building. The management of the Tea House had to be placed in the hands of the firm of caterers who held the sole concession of catering at the Exhibition under the terms of their agreement with the Exhibition Authorities. The accounts showed expenditure amounting to £7,231 1*s*., of which £1,981 1*s*. was provided by the Indian Tea Association. The profits received were £1,967 1*s*. 10*d*., of which the Association's share was £538 18*s*. 3*d*. I pointed out that a payment of £500 to a firm of Indian caterers appointed to supply Indian meals in the Tea House had not been taken into account in the division of the profits, and adjustment has been made in dividing the sale proceeds of the building, with the effect of increasing India's share by £137.

Timber exhibit.

(6) £5,000, the balance of the grant of £20,000 sanctioned by the Government of India for the Timber and Forestry Exhibit, was advanced during the year to the firm in charge of the exhibit. Final accounts of the disposal of this sum have not yet been presented; it is estimated, however, that the receipts from sales amount to approximately £3,000, and this sum has been included in the receipts in the above summary under the head "Central Exhibits."

Indian Band.

(7) The sum of £1,355 under Indian Band is the excess of expenditure over receipts from bookings.

The band was brought over in the expectation that receipts from engagements would more than cover its expenses. The estimate of receipts was based on the assumption that the War Office would provide barrack accommodation in provincial towns, and bookings were actually fixed in the belief that the India Office had obtained the necessary assurance from that Department. It transpired that the India Office had obtained no such assurance, and that in fact the War Office were unable to give facilities; consequently a number of engagements had to be cancelled. The total value of the engagements booked amounted to £4,909, on which sum commission at 10 per cent. was paid to the agent entrusted with the engagements; the value of the cancelled bookings for dates not afterwards filled was £1,543.

Entertainment.

(8) The sum of £2,070 for entertainment is exclusive of the entertainment allowance of £3 10*s*. a week issued to the Exhibition Commissioner which is brought to account under "Pay." It includes:—

£446 for expenditure by the Exhibition Commissioner as to which no details or vouchers have been furnished;
£150 for farewell functions given by the Exhibition Commissioner;
£466 in respect of a reception held by the High Commissioner for India at Wembley.

Catalogue.

(9) The largest single item in the total of £5,900 for miscellaneous expenditure is one of £1,481 for the preparation and distribution of a catalogue of the Indian exhibits which was placed on sale at the price of 1*s*., afterwards reduced to 6*d*.; 11,000 copies were printed, but only about 500 were sold, realising about £15. Of the remainder, a large number

were distributed gratis or shipped to India for that purpose as a means of popularising the Indian exhibit. Receipts from advertisements, mainly in India, amounted to about £400.

Motor cars.

(10) The net expenditure incurred in connection with the purchase of two motor cars for the use of the Exhibition officials is included under "Miscellaneous." In July 1923 a touring model car was purchased for the use of the Organising Secretary at a cost of about £320. Three months later it was found that this type of car would be unsuitable for use during the winter months, and another car of a closed type, made by the same firm, was purchased for £425, the makers allowing £150 for the open car. On the accounts being examined I drew attention to that canon of financial propriety, contained in the Auditor-General's rules, which requires that every officer shall exercise the same vigilance in respect of State expenditure as a person of ordinary prudence would exercise in respect of his own private expenditure, and I raised the question whether it had been observed in this instance, inasmuch as (1) an open car was bought in July when it was known that it would be required for use during the winter; (2) when found unsuitable no enquiry appears to have been made as to the possibility of adapting the car for "all-weather" work; and (3) a second car was purchased without any attempt being made to obtain a better offer than £150 for a car which three months previously cost £320.

In reply the High Commissioner declined to admit that the canon of financial propriety had been violated, but regretted that it was not foreseen that a different kind of car would be required for use during the winter. He stated that adapting the open car by means of side-curtains would not satisfactorily safeguard from exposure the officers whose business it would be to use the car. He further stated that the first car had, between July and November 1923, become an obsolete model, and that the makers in the meantime had cut the price by about £40; in his opinion no better offer could have been obtained than the one accepted.

I did not regard this reply as altogether convincing and I informed the High Commissioner to that effect, leaving the matter for further investigation when the accounts relating to the disposal of the second car came under examination.

This car was used from November 1923 to March 1925 by the Exhibition officials, about £25 being spent on its overhaul in December 1924. It was then taken over by the High Commissioner and used by him pending the decision of the Government of India of the question whether an official car should be provided for his use. On sanction being given to this proposal, the Exhibition car was sold in November 1925 and the price realised was £132 10*s*.

The net expenditure on the two cars was thus about £500.

Nugatory expenditure.

(11) Nugatory expenditure of £292 15*s*. was incurred in the purchase of diagrams of Provinces and States, which were not used, and £46 was expended in the purchase of a pump for a fountain in the Pavilion garden. Owing to a change of plans this also was not used.

Rent of space.

(12) An area of about 64,500 square feet of space in the Pavilion was let, 2,100 square feet direct to exhibitors and the balance to Provincial Governments and Indian States. The bulk of the receipts for rent was brought to account in India. The amount of £21,990 was received in this country, the principal items being sums of £7,868 and £6,750 received from the Governments of Madras and Punjab respectively. The whole of the rent for the space let appears to have been duly received with the exception of the balance, amounting to about £660, of the amount due from the Bombay Government. This amount has been reduced by the sum of £175, the share of the sale proceeds of the Pavilion allocated to Bombay; the balance is under adjustment in India.

Sale of Pavilion.

(13) When it was decided that the Government of India would not officially participate in the Exhibition of 1925, the Indian Pavilion, with certain of the contents, was disposed of to the British Empire Exhibition Authorities for the inclusive sum of £20,000, payable in instalments, the High Commissioner being relieved from all liability arising out of his

original agreement with the British Empire Exhibition Authorities for the removal of the building and the restoration of the site. The accounts for 1924–5 include the sum of £2,000, the first instalment of the sale proceeds, and the balance has since been received.

It was decided to allot to each participating Province and State such portion of the total sum realised on the disposal of the building as might be considered fair by the Government of India, having regard to the extent to which the fixtures remaining in the building might determine the total price obtained. The amount received has been allotted as follows :—

	£
Central Government for Pavilion	15,000
Timber Exhibit	2,500
Indian Tea House	1,000
United Provinces	225
Bengal	225
Madras	200
Railways	200
Punjab	175
Bombay	175
Bihar and Orissa	60
Patiala	60
Travancore	40
Mysore	30
Jaipur	30
Kathiawar	30
Cotton Exhibit	20
Bharatpur	15
Khairpur	15
	£20,000

Superannuation Allowances and Pensions.

Increase of small pensions.

7. Further questions have been raised in audit in connection with the increase of small pensions, resulting in an immediate saving of £300 and an annual reduction of about £100 (vide para. 9 in the last Report).

Expenditure not charged to Revenue.

State Railways: Capital Outlay.

Transfer of East Indian Railway.

8. £813,243 1*s.* 4*d.* is included under this head on account of Stores purchased for the East Indian Railway. This amount represents payments made in the three months subsequent to 1st January 1925, on which date the management of the Railway was transferred to Government. The current contracts were taken over by the Director-General of Stores without any appreciable interruption of work.

Deposits and Advances.

9. Details of the Suspense Accounts under this heading are given in Appendix I to the Account (page 60).

Enemy ships under the control of the High Commissioner.

10. Since the date of the last Report the remaining vessels in the fleet have been sold in accordance with the instructions of the Government of India.

The Profit and Loss Account and the Balance Sheet for the year ending 31st March 1925 show that the profit earned during the year was £57,191 7*s.* 10*d.*

A further balance-sheet has been prepared showing the position at the 30th September 1925, and on 31st October 1925 the office of the Director of India Office Shipping was closed and the accounts taken over by the Chief Accounting Officer to the High Commissioner, who will deal with the adjustment of the outstanding items.

After making provision for sundry debits and credits, liquidation expenses, &c., the final profit on the working of the fleet is shown in the balance-sheet as £3,561,170 5*s.* 9*d.*

Reference is made in para. 23 of Section I of my Report on the Accounts of the Secretary of State to the agreement with the Imperial Government in respect of this profit.

Stores supplied for the Iraq Administration.

11. Reference was made in para. 18 of my last Report to a sum of £6,373 18*s.* due from the Imperial Government on account of stores supplied for the Iraq Administration between October 1920 and December 1922.

£6,373 13*s.* still remained outstanding on the 31st March 1925, but £4,834 11*s.* was recovered in April 1925 and £848 8*s.* 6*d.* in December 1925. Correspondence is proceeding with regard to the balance.

Appropriation Audit.

12. I have adopted as the basis of the Appropriation Report the Statement of Comparison of Estimated and Actual Receipts and Disbursements for the year 1924–5, prepared by the Chief Accounting Officer to the High Commissioner, copies of which have been forwarded to the Finance Department of the Government of India.

13. I have checked the Statement in detail and I agree in the explanations furnished with regard to variations between estimated and actual expenditure.

Provision for voted expenditure by the High Commissioner on behalf of the Central Government was distributed under 12 Grants, only one of which —Grant 59—related exclusively to expenditure by the High Commissioner. Under this grant the final position was as follows :—

Budget.	Modifications sanctioned.	Revised Estimate.	Actual.	Decrease.
£	£	£	£	£
473,900	*—41,700*	432,200	387,441	44,759

Under Grant 45 — Superannuation Allowance and Pensions—the expenditure of the High Commissioner exceeded his allotment by £777, but there was a decrease of £923 in the Secretary of State's expenditure. The total of the Home allotment was thus not exceeded.

14. The Budget provision for voted expenditure was, in the majority of cases, considerably in excess of actual requirements, substantial reductions being effected in the Revised Estimates. In a number of instances over-budgeting was due to the inclusion in the Budget of provision for stores for which no indents were subsequently received. Examples in which this factor was operative are :—

Head of Account.	Budget.	Revised Estimate.	Actual.	Decrease.
	£	£	£	£
Scientific Departments, Stores for India.	34,000	20,000	17,591	2,409
Indian Postal and Telegraph Department, Stores for India.	265,000	158,000	152,424	5,576

The Budget Estimates for Capital Outlay on Railways—Stores for India—(Grant 60) furnished by the Government of India, Railway Department, proved to be excessive, the actual expenditure being only 53 per cent. of the original provision. The circumstances in this instance appear to be precisely similar to those in the case of expenditure by the Secretary of State from the same grant to which reference has been made in para. 35 of Section I of the Report on the Accounts of the Secretary of State.

The provision for Sterling Overseas Pay consequent on the adoption in December 1924 of the recommendations of the Lee Commission, which as indicated in Note 2 to the Statement of Comparison was advised by the Finance Department, was in many cases excessive. A closer forecast should be possible in future when experience of the progress of expenditure on this account has been gained.

SECTION II.—MILITARY SERVICES.

ARMY EFFECTIVE.

Provisional payments to Departments of the Imperial Government made subject to adjustment.

1. The examination in my Department of the vouchers relating to the charge of £262,171 4*s.* 1*d.* on account of freight on stores supplied to India, referred to in para. 12 of the last Report, showed that objection might legitimately be raised to a number of items, amounting in the aggregate to about £35,000. The Chief Accounting Officer to the High Commissioner had already drawn attention to overpayments amounting to about £32,000, so that altogether about £67,000 was under suspicion.

As the War Office were still unable to produce detailed vouchers in support of another claim for about £200,000 relating to freight on stores shipped to India on direct demands, referred to in para. 5 below, it was proposed that both claims should be reviewed together.

In view of the endeavour being made to secure a final adjustment of all questions still outstanding between the Imperial and the Indian Governments with reference to war charges, the claims were discussed at a Departmental meeting at which the Secretary of State for India, the High Commissioner for India and the Auditor of Indian Home Accounts were represented. The meeting was of opinion that the freight claims under review might well be treated as coming within the category of "minor claims" between the Imperial and Indian Governments, in regard to which it was proposed to effect an adjustment on broad lines.

To this end a further meeting was held, which was attended by representatives of the War Office and the Shipping Liquidation Department of the Board of Trade. After discussion it was agreed that both claims should be included in the minor claims adjustment, i.e. that if it should be agreed by both Departments to cancel various claims and counter-claims no repayment would be asked for by the High Commissioner of the £67,000 referred to above, and on the other hand the War Office would withdraw the claim of £200,000. The present position regarding the proposed settlement is referred to in para. 5 of Section I of my Report on the Accounts of the Secretary of State.

Equipment for Air Squadrons.

2. Various belated claims were received from the Disposals and Liquidation Commission in respect of issues of initial equipment for certain air squadrons which had proceeded to India in earlier years. The charges related to stores which had been issued on direct demands, and the accounts were accordingly referred to India for examination. As the result of correspondence the Disposals and Liquidation Commission agreed that credits totalling about £13,000 were due to India, and it was proposed to pay the balance of about £118,000.

I was, however, of opinion that considerable suspicion attached to the validity of some of the charges, and I therefore suggested that, as the Disposals and Liquidation Commission was shortly coming to an end, payment should be withheld pending further investigation in my Department.

As the result of this examination, queries were raised pointing out that incorrect rates had been applied in several instances, involving considerable overcharges, and, further, that although all the equipment had been charged at full vocabulary rates, it appeared reasonably certain that a large proportion of the equipment could not have been new at the date of issue, and should therefore, in accordance with accepted principles, have been charged for at reduced rates.

After correspondence had passed between the Departments concerned a conference was arranged at which the Air Ministry, the Treasury, the Surplus Stores Liquidation Department (successors to the Disposals and Liquidation Commission), the Office of the High Commissioner for India, and the India Audit Office, were represented. The conference established the justice of the claims advanced in my Department. It was admitted that in the majority of cases the challenged rates were incorrect, and a reduction of £1,638 was allowed on that account. It was further admitted that a considerable proportion of the issues were part worn, and after some discussion it was agreed that a rebate of 50 per cent. of their value should be allowed, the claim being thereby reduced by £29,500.

A suggestion, advanced by India, that there was a duplicate charge in respect of two aeroplanes was not admitted, but a reduction of 50 per cent. was offered to effect a compromise. As it was desired by all parties that the meeting should result in a final settlement of all outstanding arrear claims, a recent audit query (regarding a claim for gauges) respecting which no communication had yet been made to the Surplus Stores Liquidation Department, involving about £1,000, was withdrawn on condition that the latter Department surrendered the entire claim for these two machines. This was agreed to, the claim being thus reduced by £2,300.

A few lesser adjustments were also effected which brought the total reduction on account of the claims under consideration to £36,762, the final agreed payment being £81,000.

In addition to this reduction the conference resulted in a further £27,550 being credited to service heads in 1924–5 in respect of certain items brought to account in 1921–2 under the heading "Miscellaneous Arrear Charges," credit being given under "Bills Payable." This amount related to claims by the Disposals and Liquidation Commission which were still outstanding at the date of the conference but were withdrawn in consequence of the agreement that the payment of £81,000 should be in final settlement of all arrear stores claims.

Victory Medal ribbon.

3. With reference to the last sentence of para. 14 of my last Report—

(*a*) the surplus ribbon purchased from the trade still remained in stock at the Royal Army Clothing Department, Pimlico, on the 31st March 1925. It is now suggested by the War Office, in view of there being no outlet for this material, that it should be pulped, in which case the disposal value will be very small; and

(*b*) the sum of £5,064 15*s.* 1*d.* was refunded by the War Office, representing the cost of 67,000 yards of Victory Medal ribbon originally purchased from them, less the cost of such quantity of the ribbon as, having been issued with medals awarded for service on the Indian Frontiers and at Aden, was correctly chargeable to Indian revenues either wholly or in part.

War Medal ribbon.

4. It came to the notice of this Department that the cost of considerable quantities of ribbon for the British War Medal and for the 1914 and 1914–15 Stars supplied to India had been charged either to Ordnance and Miscellaneous or to Clothing. As the cost of these medals is an Imperial liability—except in so far as they were granted for Indian Frontier operations or for service at Aden—I suggested that it appeared doubtful whether the necessary adjustments had been effected. As the result of inquiry information was received from the Government of India in July 1925 that a sum of £16,693 8*s.* 10*d.* was recoverable from the War Office on this account. The amount has been included in the Minor Claims settlement referred to in para. 1 of this section of the Report.

Deposits and Advances.

Bills payable.

5. The amount of £200,000 referred to in para. 17 of the last Report was still unadjusted on the 31st March 1925, and is included in the balance of the Deposit Account "Bills Payable" at that date, which was £490,474 2*s.*, as compared with £656,707 1*s.* 8*d.* on the 31st March 1924. The present position regarding the claim of £200,000 is dealt with in para. 1 of this section of the Report.

The question of the rate to be paid to the Air Ministry in respect of Departmental expenses on Aviation Stores (referred to in para. 17 of the last Report) is still undecided. Interim payments have been made representing, approximately, 10 per cent. on the value of stores supplied, but pending settlement 15 per cent., which is the rate proposed by the Air Ministry, is being added to the prices of stores in bringing their cost to account under the service heads.

SECTION III.—PROVINCIAL.

APPROPRIATION AUDIT.

All Provincial Governments.

1. I have adopted as the basis of the Appropriation Report the Statement of Comparison of Estimated and Actual Receipts and Disbursements for the year 1924–5 prepared by the Chief Accounting Officer to the High Commissioner, copies of which have been transmitted to the local Government.

2. I have checked the Statement in detail, and I agree in the explanations furnished with regard to variations between estimated and actual expenditure.

Madras.

As provision for all voted expenditure incurred in England in 1924–5 on behalf of the Madras Government was included in combined subject grants, the total Home expenditure in each of the following cases must be combined with the figures relating to Indian expenditure under the corresponding grant in order to determine whether there was any excess on the grant as a whole :—

	Modified Grant for total Home Expenditure.	Total Home Expenditure.	Excess on total Allotment for Home Expenditure.
	£	£	£
(1) Land Revenue -	2,650	3,125	475
(2) Excise - -	2,075	2,106	31
(3) Stamps - -	20,000	21,990	1,990
(4) Jails - -	1,088	1,334	246

In cases (1), (2) and (4) the probability of an excess was foreseen by the High Commissioner, whose application for the necessary additional appropriation was not sanctioned by the local Government; the provision under Land Revenue was in fact reduced.

Considerable modifications of the Budget estimates furnished by the local Government on account of Leave and Deputation Salaries were found to be necessary in the light of actual expenditure during the course of the year. The modified grants, however, approximated reasonably closely to the actual requirements on this account.

The provision for Sterling Overseas Pay consequent on the adoption in December 1924 of the recommendations of the Lee Commission, which as indicated in General Note 2 to the Statement was advised by the Finance Department, was generally substantially in excess of the actuals. A closer forecast should be possible in future when experience of the progress of expenditure on this account has been gained.

Bombay.

Provision for voted expenditure chargeable to revenue incurred by the High Commissioner on behalf of the Government of Bombay was made under a single composite grant. In the case of expenditure not chargeable to revenue, provision was made under the appropriate subject grant.

The position as regards the composite grant for High Commissioner's expenditure was as follows :—

Budget.	Modified Grant.	Actual.	Decrease.
£	£	£	£
114,414	114,414	62,378	52,036

The substantial deficiency of actual expenditure is mainly distributed under the following heads of account :—

	£
Stamps—Stores - - - - -	7,233
Administration of Justice, Leave Salaries, &c. -	4,000
Education—Stores - - - - -	2,245
Stationery and Printing—Stores - - -	26,819
	£40,297

In all these cases the Budget provision was based for the most part on information supplied by the local Government.

EXPENDITURE NOT CHARGED TO REVENUE.

	Budget.	Modified Grant.	Actual.	Decrease.
	£	£	£	£
Construction of Irrigation, &c., Works—Stores -	795,660	795,660	316,726	478,934
Bombay Development Scheme—Stores -	67,472	32,907	5,395	27,512

The over-budgeting in both instances appears to be due to the fact that the programme on which the original provision advised by the local Government was based was substantially modified during the course of the year.

Bengal.

Provision for voted expenditure by the High Commissioner in 1924–5 was included in the composite grant for all Home charges.

The final position as regards the High Commissioner's expenditure was as follows:—

Budget.	Modified Grant.	Actual.	Decrease.
£	£	£	£
82,887	70,187	57,645	12,542

The deficiencies of actual expenditure compared to the Budget and modified grant, which amounted to approximately 30 per cent. and 18 per cent. respectively, indicate a tendency to over-estimate.

In the voted section of the account there were excesses of expenditure under various major heads as noted below:—

Head of Account.	Modified Grant.	Actual.	Excess.
	£	£	£
Irrigation, Navigation, &c., Works for which Capital Accounts are kept - - - -	1,000	1,023	23
Superannuation Allowances and Pensions (reserved) - -	8,000	8,362	362
Expenditure not charged to Revenue, Construction of Irrigation, &c., Works - -	100	144	44

Objection to these excesses was removed by the Government of Bengal, as savings existed under General Administration from which the necessary reappropriation could have been made before the close of the financial year.

Objection to the following excesses of non-voted expenditure was similarly removed, savings existing under General Administration:—

Head of Account.	Modified Grant.	Actual.	Excess.
	£	£	£
Excise - - - -	1,200	1,239	39
Irrigation, &c.—Works - -	1,000	1,441	441
Public Health - - -	800	932	132

The provision for Sterling Overseas Pay consequent on the adoption in December 1924 of the recommendations of the Lee Commission, which as indicated in Note 2 to the Statement was advised by the Finance Department, was in a number of instances considerably below the actual expenditure. A closer forecast should be possible when further experience of the progress of expenditure on this account has been gained.

With reference to Explanation No. 3 under Miscellaneous Departments, stating that no order had been received sanctioning a reappropriation which had been promised in respect of an honorarium paid for writing a book, I have since been informed that a reappropriation of £75 to this head from General Administration—Cost of High Commissioner's establishments, had actually been effected.

United Provinces.

Provision for the entire voted expenditure in 1924–5 incurred by the High Commissioner on behalf of the Government of the United Provinces was made by means of a single composite grant. The final position was as follows :—

Budget.	Modified Grant.	Actual.	Decrease.
£	£	£	£
119,243	119,876	114,249	5,627

The figures of actual expenditure approximated very closely to the provision in the Budget and Modified Grant, the variation in each case being under 5 per cent.

As stated in Note 2 to the Statement of Comparison a lump sum provision of £45,000 was notified in respect of payments of Sterling Overseas Pay, which were made as a result of the adoption of the recommendations of the Lee Commission. No information has been received in regard to the distribution of this provision amongst the various heads of account, under which payments amounting to £34,388 were incurred.

Burma.

As provision for all voted expenditure incurred in England in 1924–5 on behalf of the Government of Burma was included in combined subject grants, the total Home expenditure under Industries, in which, as noted below, there was an excess of £209, must be combined with the figures relating to Indian expenditure under the corresponding grant in order to determine whether there was any excess on the grant as a whole :—

Head of Account.	Modified Grant.	Actual.	Increase.
	£	£	£
Industries - - -	750	959	209

Considerable variations of the Budget provision for Leave and Deputation Salaries, particularly under non-voted, were found to be necessary in the course of the year. The modified grants, however, approximated reasonably closely to the actual expenditure on this account.

The substantial deficiencies of expenditure in the under-mentioned instances were mainly due to the inclusion in the estimates of provision for Stores for which no indents were subsequently received.

Head of Account.	Modified Grant.	Actual Expenditure.	Decrease.
	£	£	£
Irrigation, &c., Works -	10,130	830	9,300
Civil Works—Stores -	79,100	53,725	25,375

Under Ports and Pilotage—Stores the actual expenditure amounted to £17,465 against a modified grant of £30,648. The deficiency is due to the local Government having over-estimated the cost of the Stores chargeable to this head.

Punjab.

Provision for voted expenditure incurred in 1924–5 by the High Commissioner on behalf of the Punjab Government was distributed under various combined subject grants.

There was no excess over the modified grant for the High Commissioner's voted expenditure under any subject grant.

EXPENDITURE NOT CHARGED TO REVENUE.

Head of Account.	Modified Grant.	Actual.	Decrease.
	£	£	£
Construction of Irrigation, &c., Works—Stores - -	247,009	83,444	163,565

The actual expenditure in this instance amounted to approximately 34 per cent. of the Budget provision, which was based for the most part on the

forecast supplied by the local Government. Surrenders amounting to £157,000 were offered in various revisions, but since these could not be utilised in India the excess provision was allowed to lapse.

Bihar and Orissa.

Provision for all voted expenditure incurred by the High Commissioner on behalf of the Government of Bihar and Orissa was made under a single composite grant, of which the final figures were as follows:—

Budget.	Modified Grant.	Actual.	Decrease.
£	£	£	£
34,664	39,550	34,907	4,643

Considerable modifications of the Budget allotment under various heads were found to be necessary in the light of the progress of expenditure during the course of the year. The modified grants, however, approximated reasonably closely to the figures of actual expenditure.

Central Provinces.

Provision for all voted Home charges, both by the Secretary of State and the High Commissioner, in 1924–5, with the exception of those relating to Stores and Irrigation, was made under a single composite grant. The provision for the High Commissioner's expenditure on Stores and Irrigation was included in the various Indian grants for the corresponding services.

As regards the portion of the composite grant allotted to the High Commissioner, the final position was as follows:—

Budget.	Modified Grant.	Actual.	Increase.
£	£	£	£
7,300	7,400	8,102	702

Against this increase must be set a decrease of £416 in the Secretary of State's expenditure from the same grant, leaving an excess of £286 on the total grant for Home charges which requires report to the Legislative Council.

The total Home expenditure in the following cases must be combined with the figures relating to Indian expenditure under the corresponding grants in order to determine whether there was any excess on the grant as a whole:—

Head of Account.	Modified Grant.	Actual.	Excess over Allotment for Home Charges.
	£	£	£
Irrigation, &c., Works -	753	807	54
Industries, Stores - -	270	322	52

The explanations given in the Statement show that the above excesses were chiefly due to—

(*a*) a misunderstanding which led to the provision for passages being classified as non-voted instead of voted;

(*b*) the fact that the appropriation asked for by the High Commissioner was not provided by the local Government.

Assam.

Provision for all voted Home charges in 1924–5 was included in a single composite grant comprising a number of major heads, for each of which there is a corresponding Indian subject grant.

The final position in regard to the portion of the grant allotted to the High Commissioner was as follows:—

Budget.	Modified Grant.	Actual.	Decrease.
£	£	£	£
5,458	3,727	3,118	609

The variation between the Budget and modified grant is largely due to the inclusion in the former of provision for Stores, for which no indents were subsequently received.

Coorg.

The expenditure is entirely non-voted and all increases requiring report to Government are correctly exhibited in the statement.

Hitherto expenditure incurred in England on behalf of the Coorg Administration has not been separately shown in the Home Accounts. With effect from 28th January 1924, the Governor-General in Council extended to Coorg the provisions of the Government of India Act relating to Legislative Councils of Lieutenant-Governors and constituted the Chief Commissioner in Council a local Legislature. Separate accounts of expenditure incurred by the High Commissioner in 1924–5 on behalf of the Coorg Government have therefore been compiled.

GENERAL ADMINISTRATION.

Madras.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £2,227 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £1,785 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bombay.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £3,686 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £9,019 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bengal.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–25, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £3,724 included under he heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £555 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

United Provinces of Agra and Oudh.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–25, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £2,289 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £2,171 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Punjab.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £5,105 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £2,553 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Burma.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £2,146 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £2,415 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Bihar and Orissa.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £1,019 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition £535 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Central Provinces and Berar.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £923 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £167 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Assam.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report on the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £457 included under the heading "General Administration" covers work done in connection with (*a*) the issue of leave pay and pensions, and (*b*) Indian students.

In addition, £18 in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

Coorg.

3. The total cost of the High Commissioner's Establishments is reduced, as explained in para. 5 of section I of the Report of the Central Government's Account for 1924–5, by amounts which represent the local Government's share of the cost of those establishments.

The sum of £24 included under the heading "General Administration" covers work done in connection with the issue of leave pay and pensions.

In addition £3 9*s.* 10*d.* in respect of the surcharge of 2 per cent. on the value of stores supplied, has been included in the amounts charged for stores under the various service headings.

British Empire Exhibition.

Madras, Bombay, Bengal, United Provinces, Punjab, Bihar and Orissa.

British Empire Exhibition, 1924.

4. The accounts of the British Empire Exhibition are now practically complete. The following extract from my Report on the accounts of the Central Government for 1924–5 contains references to matters which relate also to Provincial Governments :—

Rent of space.

An area of about 64,500 square feet of space in the Pavilion was let, 2,100 square feet direct to exhibitors and the balance to Provincial Governments and Indian States. The bulk of the receipts for rent was brought to account in India. The amount of £21,990 was received in this country, the principal items being sums of £7,868 and £6,750 received from the Governments of Madras and Punjab respectively. The whole of the rent for the space let appears to have been duly received with the exception of the balance, amounting to about £660, of the amount due from the Bombay Government. This amount has been reduced by the sum £175, the share of the sale proceeds of the Pavilion allocated to Bombay ; the balance is under adjustment in India.

Sale of Pavilion.

When it was decided that the Government of India would not officially participate in the Exhibition in 1925, the Indian Pavilion with certain of the contents was disposed of to the British Empire Exhibition Authorities for the inclusive sum of £20,000, payable in instalments, the High Commissioner being relieved from all liability arising out of his original agreement with the British Empire Exhibition Authorities for the removal of the building and the restoration of the site. The accounts for 1924–5 include the sum of £2,000, the first instalment of the sale proceeds, and the balance has since been received.

It was decided to allot to each participating Province and State such portion of the total sum realised on the disposal of the building as might be considered fair by the Government of India, having regard to the extent to which the fixtures remaining in the building might determine the total price obtained. The amount received has been allotted as follows :—

	£
Central Government for Pavilion	15,000
Timber exhibit	2,500
Indian Tea House	1,000
United Provinces	225
Bengal	225
Madras	200
Railways	200
Punjab	175
Bombay	175
Bihar and Orissa	60
Patiala	60
Travancore	40
Mysore	30
Jaipur	30
Kathiawar	30
Cotton Exhibit	20
Bharatpur	15
Khairpur	15
	£20,000

Bengal.

Sale of fittings.

An amount of £70 was expended in carrying out an auction sale of fittings in the Bengal Court. The proceeds of the sale amounted to £6.

W. A. STURDY,
Auditor.

India Audit Office,
3rd March 1926.

No. 6.—SUMMARY of PAYMENTS in the Year 1924–25 for Stores procured for Shipment to India.

GROUP SUMMARY.

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
REVENUE ACCOUNT:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Civil—				
Posts and Telegraphs and Indo-European Telegraph	208,301 3 6	8,435 17 1	8,866 12 1	225,603 12 8
Other Services	344,500 1 1	8,657 12 5	3,170 18 2	356,328 11 8
Military	2,137,374 11 1	71,984 9 2	—	2,209,359 0 3
CAPITAL ACCOUNT:—				
Railways	1,510,341 10 11	106,056 17 6	34,438 7 2	1,650,836 15 7
New Capital at Delhi	19,890 5 6	1,055 7 6	—	20,945 13 0
REMITTANCE ACCOUNT:—				
Stores supplied under War Indents	*—7 5 0*	—	—	*—7 5 0*
Stores chargeable to Provincial and Local Funds and to Indian States:—				
Railway Stores	126 17 0	10 16 6	3 16 1	141 9 7
Other Stores	17,777 18 2	6,455 3 1	769 3 4	25,002 4 7
Ordnance Factories	19,776 16 2	636 14 0	—	20,413 10 2
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA	4,258,081 18 5	203,292 17 3	47,248 16 10	4,508,623 12 6
Madras	76,490 4 8	4,156 12 8	3,774 2 1	84,420 19 5
Bombay	330,912 5 11	20,160 11 7	10,184 19 8	361,257 17 2
Bengal	18,614 13 5	817 4 11	554 14 6	19,986 12 10
United Provinces	72,351 15 8	3,923 12 8	2,170 13 2	78,446 1 6
Punjab	88,234 8 2	5,702 1 4	2,402 18 7	96,339 8 1
Burma	80,368 18 6	8,919 14 10	2,481 9 11	91,770 3 3
Bihar and Orissa	17,834 4 8	465 13 7	535 0 5	18,834 18 8
Central Provinces and Berar	7,363 9 5	374 17 9	185 4 6	7,923 11 8
Assam	615 14 3	24 16 3	18 9 6	659 0 0
Coorg	174 12 0	—	3 9 10	178 1 10
TOTAL CHARGED TO PROVINCIAL GOVERNMENTS OF INDIA	692,960 6 8	44,545 5 7	22,311 2 2	759,816 14 5
EXPENDITURE CHARGED AGAINST REVENUE.	**CENTRAL.**			
1. Customs	49 12 8	40 0 5	—	89 13 1
3. Salt	953 5 7	55 0 9	—	1,008 6 4
4. Opium	294 17 3	12 11 5	—	307 8 8
7. Stamps	27,631 1 10	2,037 5 8	3,033 2 0	32,701 9 6
7A. Capital Outlay on Security Printing Press	4,593 14 4	52 16 5	137 16 2	4,784 6 11
8. Forest	1,325 9 7	50 7 3	—	1,375 16 10
18. Posts and Telegraphs (other than Stamps)	96,613 1 11	4,987 13 8	2,870 8 11	104,471 4 6
Posts and Telegraphs (Stamps)	40,513 9 1	2,987 2 8	4,452 8 2	47,952 19 11
Indo-European Telegraph	71,174 12 6	461 0 9	1,543 15 0	73,179 8 3
19. Interest on Ordinary Debt	526 2 1	7 8 9	—	533 10 10
22. General Administration	141 3 7	12 7 4	—	153 10 11
27. Ports and Pilotage	2,933 2 2	280 5 4	—	3,213 7 6
29. Political	2,898 0 4	18 12 10	—	2,916 13 2
30. Scientific Departments	17,117 15 8	472 15 4	—	17,590 11 0
32. Medical	4,999 0 11	168 14 6	—	5,167 15 5
„ (Reserved)	168 13 1	13 17 5	—	182 10 6
34. Agriculture	4 11	—	—	4 11
36. Aviation	—	1 1	—	1 1
37. Miscellaneous Departments	1,066 11 7	13 6 6	—	1,079 18 1
38. Currency	212,555 18 8	2,815 14 4	—	215,371 13 0
39. Mint	1,184 2 10	37 18 1	—	1,222 0 11
41. Civil Works	1,351 17 7	70 18 9	—	1,422 16 4
46. Stationery and Printing	64,709 6 5	2,497 10 3	—	67,206 16 8
Carried forward	552,801 4 7	17,093 9 6	12,037 10 3	581,932 4 4

No. 6.—SUMMARY of PAYMENTS in the Year 1924-25 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
EXPENDITURE CHARGED AGAINST REVENUE—*cont.*	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	552,801 4 7	17,093 9 6	12,037 10 3	581,932 4 4
Military Services:				
48. Army—Effective:				
Clothing	472,460 2 0	8,366 2 6	—	480,826 4 6
Ordnance, Arsenals and Depôts	324,598 12 10	6,916 1 1	—	331,514 13 11
North-West Frontier	19 18 11	—	—	19 18 11
Medical	59,034 3 2	3,576 0 2	—	62,610 3 4
Military Farms (Dairy)	3,607 15 7	231 10 8	—	3,839 6 3
„ „ (Grass)	568 17 7	24 10 11	—	593 8 6
Indian Army Service Corps	*—71 5 2*	—	—	*—71 5 2*
Remount	3,550 12 8	146 11 1	—	3,697 3 9
Mechanical Transport (Stores)	106,593 5 7	2,711 19 5	—	109,305 5 0
„ „ (Vehicles)	485,264 5 10	24,381 1 0	—	509,645 6 10
Ordnance Inspection	13,561 14 4	476 7 7	—	14,038 1 11
„ Factories	251,336 2 0	11,541 5 9	—	262,877 7 9
Manufacture of 3·7-inch Howitzer Equipment	357 4 10	2 5 7	—	359 10 5
Publications and Miscellaneous	5,465 2 8	107 1 11	—	5,572 4 7
Royal Air Force—Effective				
Mechanical Transport Vehicles	15,408 1 4	486 3 6	—	15,894 4 10
Other Aviation Stores	327,108 9 6	10,603 7 8	—	337,711 17 2
49. Marine	34,449 8 7	674 5 10	—	35,123 14 5
50. Military Works	34,061 18 10	1,739 14 6	—	35,801 13 4
TOTAL EXPENDITURE CHARGED TO REVENUE	2,690,175 15 8	89,077 18 8	12,037 10 3	2,791,291 4 7
EXPENDITURE NOT CHARGED TO REVENUE.				
53. State Railways:				
Eastern Bengal Railway	112,032 14 6	8,846 1 10	3,318 14 7	124,197 10 11
North-Western Railway	433,398 14 7	31,078 6 1	13,493 2 5	477,970 3 1
Oudh and Rohilkund Railway	153,278 16 11	9,588 2 1	4,581 19 5	167,448 18 5
Aden Railways	702 10 9	50 17 7	21 1 6	774 9 10
Jodhpur-Hyderabad Railway	4,290 15 7	447 1 9	128 14 6	4,866 11 10
Khyber Railway	777 18 0	50 0 3	22 17 1	850 15 4
East Indian Railway	750,216 12 9	51,824 4 11	11,202 3 8	813,243 1 4
Central India Coal Fields Railway	45,280 8 1	3,570 5 1	1,358 8 3	50,209 1 5
57. New Capital at Delhi	19,890 5 6	1,055 7 6	—	20,945 13 0
REMITTANCE ACCOUNT.				
Government Commercial Undertakings:—				
Assam Jorhat Railway	3,689 11 0	110 10 6	110 13 9	3,910 15 3
Madras	3,402 0 2	362 8 10	101 14 1	3,866 3 1
Punjab	349 16 8	18 13 0	10 9 10	378 19 6
Remittance—Miscellaneous	2,921 11 11	110 5 7	88 8 1	3,120 5 7
Stores supplied under War Indents—Medical	*—7 5 0*	—	—	*—7 5 0*
Stores chargeable to Provincial and Local Funds and to Indian States:				
Madras Provincial and Local Funds	17,455 3 1	6,460 8 0	759 10 2	24,675 1 3
Bombay Provincial and Local Funds	8 3 6	15 3	4 11	9 3 8
Bengal Provincial and Local Funds	38 5 7	*—12 18 5*	1 2 6	26 9 8
Central India Province Provincial and Local Funds	110 3 7	1 0 10	3 6 1	114 10 6
Jaipur-Shaikhawati Railway	126 17 0	10 16 6	3 16 1	141 9 7
Punjab Provincial and Local Funds	166 2 5	5 17 5	4 19 8	176 19 6
Remittance Account—Ordnance Factories	19,776 16 2	636 14 0	—	20,413 10 2
TOTAL CHARGED TO CENTRAL GOVERNMENT OF INDIA	4,258,081 18 5	203,292 17 3	47,248 16 10	4,508,623 12 6

No. 6.—SUMMARY of PAYMENTS in the Year 1924-25 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
Bills payable:—				
Payments for Stores for Military Services:—				
48. Army—Effective:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Clothing	464,162 16 2	8,076 8 9	—	472,239 4 11
Ordnance, Arsenals and Depôts	406,625 14 10	8,428 17 11	—	415,054 12 9
Ordnance Factories	250,721 10 9	7,501 19 7	—	258,223 10 4
Ordnance Inspection	2,556 1 6	168 14 6	—	2,724 16 0
Medical	59,403 11 6	3,568 7 11	—	62,971 19 5
Military Farms (Dairy)	3,608 19 4	231 11 9	—	3,840 11 1
„ „ (Grass)	569 11 2	24 10 11	—	594 2 1
Indian Army Service Corps	*—71 5 2*	—	—	*—71 5 2*
Remounts	3,625 19 2	145 9 1	—	3,771 8 3
Mechanical Transport and Vehicles	608,618 10 1	23,632 3 9	—	632,250 13 10
Aviation and Mechanical Transport Aviation	433,477 11 0	10,246 8 8	—	443,723 19 8
Manufacture of 3·7-inch Howitzer Equipment	509 13 10	2 5 7	—	511 19 5
Publications and Miscellaneous	7,094 14 4	111 13 3	—	7,206 7 7
49. Marine	34,996 8 3	674 19 0	—	35,671 7 3
50. Military Works	36,368 14 3	2,022 17 10	—	38,391 12 1
Remittance—Ordnance Factories	18,326 3 1	574 7 6	—	18,900 10 7
TOTAL	2,330,594 14 1	65,410 16 0	—	2,396,005 10 1
PROVINCIAL.				
MADRAS.				
5. Land Revenue	2,132 1 0	44 2 3	63 19 3	2,240 2 6
6. Excise	656 16 4	37 16 11	19 14 2	714 7 5
7. Stamps	18,584 11 9	1,370 6 1	2,034 18 4	21,989 16 2
8. Forest	11 18 5	10 19 6	7 2	23 5 1
22. General Administration	6 9 4	7 10	3 10	7 1 0
25. Jails and Convict Settlements	427 11 3	14 9 8	12 16 7	454 17 6
26. Police	2,341 10 0	45 16 5	70 6 9	2,457 13 2
30. Scientific Departments	—	—	—	—
31. Education	2,384 4 0	95 14 5	71 17 4	2,551 15 9
32. Medical	9,688 5 6	295 16 10	290 18 8	10,275 1 0
33. Public Health	705 11 11	45 18 9	21 11 6	773 2 2
34. Agriculture	804 7 2	39 19 8	24 4 4	868 11 2
„ (Veterinary)	356 15 11	3 4 2	10 14 0	370 14 1
35. Industries (*Transferred*)	2,960 3 7	108 16 6	88 19 1	3,157 19 2
„ (*Reserved*)	*—1 9 4*	—	*—10*	*—1 10 2*
35B. „ (Fisheries)	12 15 6	7 15 1	7 8	20 18 3
37. Miscellaneous Departments	100 4 2	1 1 4	3 0 1	104 5 7
41. Civil Works	12,531 13 6	1,268 12 0	376 12 2	14,176 17 8
46. Stationery and Printing (Stationery)	14,722 13 3	558 18 11	441 13 6	15,723 5 8
46. Stationery and Printing (Government Press)	8,064 1 5	206 16 4	241 18 6	8,512 16 3
TOTAL charged to Revenue	76,490 4 8	4,156 12 8	3,774 2 1	84,420 19 5
BOMBAY.				
5. Land Revenue	2,402 7 5	111 12 10	72 1 5	2,586 1 8
6. Excise	63 7 8	1 7 9	1 18 1	66 13 6
7. Stamps	10,787 4 10	795 7 2	1,184 2 6	12,766 14 6
8. Forest	*—2 13 8*	—	*—1 7*	*—2 15 3*
9. Registration	1,476 17 5	87 17 8	44 6 2	1,609 1 3
9A. Schedule Taxes	37 19 10	2 16 7	4 4 3	45 0 8
15. Irrigation, &c., Works—Miscellaneous Expenditure	791 4 9	42 3 0	23 14 10	857 2 7
22. General Administration	14 13 10	13 0	8 9	15 15 7
25. Jails and Convict Settlements	573 2 10	26 18 11	17 4 0	617 5 9
26. Police	664 10 6	31 10 2	19 18 9	715 19 5
27. Ports and Pilotage	1 6	—	—	1 6
31. Education	75 8 0	27 10 6	2 5 3	105 3 9
32. Medical	1,752 17 4	217 0 2	53 1 4	2,022 18 10
33. Public Health	1,268 0 1	10 5 0	38 0 9	1,316 5 10
34. Agriculture	9 0	1 1	3	10 4
37. Miscellaneous Departments	274 5 4	1 8 2	8 4 7	283 18 1
41. Civil Works	8,618 14 7	122 14 11	258 12 1	9,000 1 7
46. Stationery and Printing	5,715 15 5	226 0 1	171 9 4	6,113 4 10
TOTAL charged to Revenue	34,514 6 8	1,705 7 0	1,899 10 9	38,119 4 5
55. Construction of Irrigation, &c., Works	290,411 6 1	18,130 17 7	8,184 2 1	316,726 5 9
56A. Capital outlay on Improvements on Public Health	884 16 0	105 16 11	26 10 10	1,017 3 9
59. Bombay Development Scheme	5,101 17 2	218 10 1	74 16 0	5,395 3 3
TOTAL	330,912 5 11	20,160 11 7	10,184 19 8	361,257 17 2

No. 6.—SUMMARY of PAYMENTS in the year 1924-25 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
BENGAL.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
6. Excise	29 15 0	8 14 0	17 10	39 6 10
8. Forest (Voted)	329 8 0	14 16 5	9 17 8	354 2 1
„ (Non-Voted)	333 6 3	10 18 2	10 0 0	354 4 5
XIII. Irrigation, &c., Works	960 16 0	32 19 10	28 16 6	1,022 12 4
22. General Administration	3 4	—	1	3 5
24. Administration of Justice	15 5 6	—	9 2	15 14 8
25. Jails and Convict Settlements	156 9 3	11 11 4	4 13 11	172 14 6
27. Ports and Pilotage	2 10	—	1	2 11
32. Medical	3,390 10 4	94 5 7	101 17 6	3,586 13 5
33. Public Health	539 12 10	14 16 4	15 18 7	570 7 9
34. Agriculture (*Transferred*)	277 4 11	25 17 1	8 6 3	311 8 3
„ (*Reserved*)	18 18 10	1 14 2	11 4	21 4 4
35. Industries (*Transferred*—Voted)	2 2 6	18 6	1 3	3 2 3
„ (*Reserved*—Voted)	2,917 1 5	388 17 8	87 10 3	3,393 9 4
„ (*Reserved*—Non-Voted)	—	8 2	—	8 2
41. Civil Works	976 12 10	93 18 9	30 0 0	1,100 11 7
46. Stationery and Printing	8,523 3 4	117 8 11	255 14 1	8,896 6 4
TOTAL charged to Revenue	18,470 13 2	817 4 11	554 14 6	19,842 12 7
55. Construction of Irrigation, &c., Works	144 0 3	—	—	144 0 3
TOTAL	18,614 13 5	817 4 11	554 14 6	19,986 12 10
UNITED PROVINCES OF AGRA AND OUDH.				
6. Excise	—	—	—	—
XIII. Irrigation	470 5 3	24 1 6	14 2 2	508 8 11
25. Jails and Convict Settlements	—	—	—	—
26. Police	53 18 1	2 10 0	1 12 4	58 0 5
31. Education	202 9 11	4 5 5	6 1 6	212 16 10
32. Medical	—	—	—	—
33. Public Health	1,637 18 8	63 8 3	49 2 9	1,750 9 8
34. Agriculture	*—1,937 10 0*	*—28 10 6*	*—58 2 6*	*—2,024 3 0*
35. Industries	—	—	—	—
37. Miscellaneous Departments	64 18 0	9 0	1 18 11	67 5 11
41. Civil Works	140 5 6	3 15 10	4 4 2	148 5 6
46. Stationery and Printing	948 0 2	20 19 5	28 10 11	997 10 6
TOTAL charged to Revenue	1,580 5 7	90 18 11	47 10 3	1,718 14 9
55. Construction of Irrigation, &c., Works	70,771 10 1	3,832 13 9	2,123 2 11	76,727 6 9
TOTAL	72,351 15 8	3,923 12 8	2,170 13 2	78,446 1 6
PUNJAB.				
6. Excise	5 0	12 0	2	17 2
XIII. Irrigation, &c., Works	780 1 4	7 4 7	23 8 0	810 13 11
15. Irrigation, &c., Works—Miscellaneous Expenditure	235 13 6	6 7 3	7 1 4	249 2 1
19. Interest on Ordinary Debt	58 13 11	1 15 1	1 15 2	62 4 2
22. General Administration	26 10 3	2 2 0	15 11	29 8 2
25. Jails and Convict Settlements	667 6 5	8 12 6	20 0 5	695 19 4
31. Education	—	3 5 9	—	3 5 9
32. Medical	1,174 4 4	22 19 10	35 4 6	1,232 8 8
33. Public Health	17 10 3	1 7 0	10 7	19 7 10
34. Agriculture	2,894 16 10	123 16 0	88 3 4	3,106 16 2
35. Industries	2,920 13 9	94 0 9	87 13 0	3,102 7 6
37. Miscellaneous Departments	37 14 0	7 6	1 2 8	39 4 2
41. Civil Works	347 10 10	23 4 10	10 8 8	381 4 4
46. Stationery and Printing	2,100 5 9	24 11 3	63 0 1	2,187 17 1
TOTAL charged to Revenue	11,261 6 2	320 6 4	339 3 10	11,920 16 4
55. Construction of Irrigation, &c., Works	76,090 2 0	5,316 10 3	2,037 4 10	83,443 17 1
56c. Capital Outlay on Industrial Development	51 0 0	18 0	1 10 8	53 8 8
60. Civil Works: Capital Expenditure	832 0 0	64 6 9	24 19 3	921 6 0
TOTAL	88,234 8 2	5,702 1 4	2,402 18 7	96,339 8 1

No. 6.—SUMMARY of PAYMENTS in the year 1924-25 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
BURMA.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7. Stamps	814 2 5	60 1 1	89 8 2	963 11 8
8. Forest	4 13 0	9 6	2 9	5 5 3
15. Irrigation, &c., Works—Miscellaneous Expenditure	756 11 0	50 18 9	22 13 11	830 3 8
22. General Administration	7 7	—	2	7 9
24. Administration of Justice	68 5 7	3 10 10	2 1 0	73 17 5
25. Jails and Convict Settlements	1,125 14 3	39 13 0	33 15 5	1,199 2 8
26. Police	419 14 7	15 13 8	12 12 7	448 0 10
27. Ports and Pilotage	16,064 16 1	918 19 1	481 6 3	17,465 1 5
32. Medical	443 19 6	36 12 6	13 12 7	494 4 7
33. Public Health	484 12 10	22 1 2	14 16 10	521 4 10
34. Agriculture (chargeable to Rice Control Profit Fund)	4,480 11 8	225 18 3	134 8 4	4,840 18 3
„ (Veterinary)	2 0	1 8 3	—	1 10 3
35. Industries	601 5 6	23 18 8	18 0 9	643 4 11
37. Miscellaneous Departments	119 9 0	9 0	3 11 8	123 9 8
41. Civil Works	45,135 11 1	7,229 11 9	1,359 15 3	53,724 18 1
46. Stationery and Printing	9,572 2 5	287 13 4	287 4 0	10,146 19 9
47. Miscellaneous	277 0 0	2 16 0	8 6 3	288 2 3
TOTAL charged to Revenue	80,368 18 6	8,919 14 10	2,481 9 11	91,770 3 3
BIHAR AND ORISSA.				
5. Land Revenue	42 0 2	11 1	1 5 2	43 16 5
6. Excise	135 16 7	7 9 6	4 1 6	147 7 7
XIII. Irrigation, &c., Works	82 8 11	3 12 11	2 9 5	88 11 3
15. Miscellaneous Irrigation Expenditure	16 1 6	1 4 0	9 8	17 15 2
22. General Administration	16 3 2	16 0	9 9	17 8 11
24. Administration of Justice	6 8 11	4 0	4 0	6 16 11
25. Jails and Convict Settlements	2,417 1 6	137 10 6	72 10 5	2,627 2 5
26. Police	53 15 1	2 6 0	1 12 2	57 13 3
31. Education	15 13 6	18 5	9 3	17 1 2
„ Non-voted	8 0 8	8 1	4 10	8 13 7
32. Medical	96 11 10	3 1 2	2 18 0	102 11 0
34. Agriculture	8 8 6	4 6	5 0	8 18 0
35. Industries	418 15 0	9 13 5	12 11 3	440 19 8
41. Civil Works	1,085 0 0	48 16 4	32 11 0	1,166 7 4
46. Stationery and Printing	13,431 19 4	248 17 8	402 19 0	14,083 16 0
TOTAL charged to Revenue	17,834 4 8	465 13 7	535 0 5	18,834 18 8
CENTRAL PROVINCES AND BERAR.				
8. Forest	—	—	—	—
15. Irrigation, &c., Works—Miscellaneous Expenditure	2 7 2	2 7	1 5	2 11 2
22. General Administration	1,812 8 8	2 3 7	18 13 10	1,833 6 1
24. Administration of Justice	33 7 2	2 2 0	1 0 0	36 9 2
25. Jails and Convict Settlements	—	—	—	—
26. Police	31 14 9	1 3 2	19 1	33 17 0
32. Medical	10 3 4	14 0	6 1	11 3 5
33. Public Health	19 2 6	4 6	11 5	19 18 5
34. Agriculture	14 9 4	1 3 8	8 8	16 1 8
35. Industries	300 3 7	12 10 8	9 0 2	321 14 5
41. Civil Works	2,524 13 7	266 15 2	75 14 10	2,867 3 7
46. Stationery and Printing	768 19 4	24 1 10	23 1 5	816 2 7
TOTAL charged to Revenue	5,517 9 5	311 1 2	129 16 11	5,958 7 6
52B. Stationery and Printing	—	—	—	—
55. Construction of Irrigation, &c., Works	1,846 0 0	63 16 7	55 7 7	1,965 4 2
TOTAL	7,363 9 5	374 17 9	185 4 6	7,923 11 8

No. 6.—SUMMARY of PAYMENTS in the year 1924-25 for Stores procured for Shipment to India—*continued.*

Head of Service.	Stores.	Freight.	Surcharge, for Departmental Expenses and Insurance, on Stores (excluding Freight).	Total.
ASSAM.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7. Stamps	90 3 0	2 0 11	2 14 1	94 18 0
22. General Administration	1 10	—	—	1 10
26. Police	272 15 0	10 6 3	8 3 8	291 4 11
31. Education	230 13 6	9 6 11	6 18 5	246 18 10
32. Medical—Purchase of Insulin	5 2 6	1 1 0	3 1	6 6 7
41. Civil Works	16 18 5	1 15 6	10 3	19 4 2
46. Stationery and Printing	—	5 8	—	5 8
TOTAL	615 14 3	24 16 3	18 9 6	659 0 0
COORG.				
8. Forest	174 12 0	—	3 9 10	178 1 10
TOTAL	174 12 0	—	3 9 10	178 1 10

134468

No. 7.—General Account (Estimated) of the Receipts and Disbursements in

RECEIPTS.	Secretary of State.	High Commissioner.		Total.
	Central.	Central.	Provincial.	
REVENUE:	£	£	£	£
Taxes on Income	—	*— 46,414*	—	*—46,414*
Railway Revenue Account	275,674	—	—	275,674
Posts and Telegraphs	105,772	—	—	105,772
Interest	2,461,577	3,075	—	2,464,652
Currency	935,651	—	—	935,651
Mint	1	—	—	1
Superannuation Allowances and Pensions: Receipts in aid	14,546	23,499	—	38,045
Stationery and Printing: Sale of Government Publications	—	893	317	1,210
Miscellaneous	248	34,801	—	35,049
Military Services:				
Army—Effective	259,433	*—148*	—	259,285
Army—Non-Effective	59,593	5,552	—	65,145
Royal Air Force	2,422	—	—	2,422
Extraordinary Receipts	280,684	200,000	—	480,684
Total Receipts on account of Revenue	4,395,601	221,258	317	4,617,176
CAPITAL ACCOUNT NOT CHARGED TO REVENUE:				
State Railways	556,500	—	—	556,500
DEBT, DEPOSITS AND ADVANCES:				
Permanent Debt Incurred	205,921	—	—	205,921
Unfunded Debt	2,037	28,024	—	30,061
Repayment of Advances	244,964	14,417	—	259,381
Bills payable	—	1,519,104	—	1,519,104
Gold Standard Reserve	50,408,166	—	—	50,408,166
Paper Currency Reserve	104,643,971	—	—	104,643,971
Miscellaneous Deposits	34,389	309,851	—	344,240
REMITTANCE:				
Remittance Account between England and India:				
Receipts from the Imperial Exchequer	4,169,991	—	—	4,169,991
Other remittance transactions	31,056	226,714	—	257,770
Remittances for financing Home Treasury	46,316,500	—	—	46,316,500
Remittances by the Secretary of State to the High Commissioner for India	—	10,857,112	—	10,857,112
Total Receipts	211,009,096	13,176,480	317	224,185,893
	—	317	—	—
Opening Balance, 1st April 1925	13,318,584	198,241	—	13,516,825
	224,327,680	13,375,038	—	237,702,718

India Office,
May 1926.

England of the Government of *India*, from 1st April 1925 to 31st March 1926.

	Secretary of State.		High Commissioner.		Total.
	Central.	Provincial.	Central.	Provincial.	
EXPENDITURE:	£	£	£	£	£
Customs	218	—	12,007	—	12,225
Taxes on Income	9	—	8,152	—	8,161
Salt	—	—	2,786	—	2,786
Opium	—	—	8,565	—	8,565
Land Revenue	—	3,287	313	24,596	28,196
Excise	—	—	360	6,660	7,020
Stamps	—	—	61,401	8,794	70,195
Forest	17	6	20,272	104,785	125,080
Schedule Taxes	—	—	—	9	9
Registration	—	—	—	811	811
State Railways: Working Expenses	—	—	107,899	—	107,899
Railway Revenue Account	8,539,449	—	188,135	—	8,727,584
Irrigation	—	—	4,301	79,490	83,791
Posts and Telegraphs	28,024	—	70,287	—	98,311
Interest on Debt	5,799,449	—	282	—	5,799,731
General Administration	86,743	5,742	200,902	382,191	675,578
Audit	2,661	—	23,428	—	26,089
Administration of Justice	2,000	1,394	6,643	160,790	170,827
Jails and Convict Settlements	678	794	3,438	23,999	28,909
Police	335	2,826	21,870	215,646	250,677
Ports and Pilotage	88	415	32,566	871	33,940
Ecclesiastical	28	—	70,436	—	70,464
Political	21,582	—	86,669	—	108,251
Scientific	4,029	351	59,569	865	64,814
Education	—	17	5,936	121,678	127,631
Medical	2,092	5,655	15,221	132,199	155,167
Public Health	853	668	4,463	41,406	47,390
Agriculture	1,573	—	9,073	53,644	64,290
Industries	—	—	2,208	33,111	35,319
Aviation	382	—	—	—	382
Miscellaneous Departments	3,988	—	—4,395	19,297	18,890
Currency	—	—	189,379	—	189,379
Mint	5	—	5,231	—	5,236
Civil Works	578	1,374	13,925	201,040	216,917
Territorial and Political Pensions	10,541	—	—	—	10,541
Superannuation Allowances and Pensions	448,506	26,451	1,460,121	399,145	2,334,223
Stationery and Printing	2,073	—	112,504	75,521	190,098
Miscellaneous	104,005	457	29,062	14,980	148,504
Military Services: Army—Effective	4,660,546	—	1,144,602	—	5,805,148
Army—Non-Effective	3,071,242	—	50,333	—	3,121,575
Royal Air Force	204,808	—	450,189	—	654,997
Marine	162,363	—	24,683	—	187,046
Military Engineer Services	15,659	—	17,857	—	33,516
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	23,174,524	49,437	4,520,673	2,101,528	29,846,162
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:					
Construction of State Railways	4,119,248	—	3,355,998	—	7,475,246
State Railways: Discharge of Debentures	625,000	—	—	—	625,000
,, Capital Stock paid off	2,575,000	—	—	—	2,575,000
Construction of Irrigation, Navigation, Embankment and Drainage Works	—	2	4	461,550	461,556
Initial Expenditure on New Capital at Delhi	10,332	—	16,217	—	26,549
Bombay Development Scheme	—	—	—	16,958	16,958
Public Health	—	—	—	4,980	4,980
Civil Works	—	—	—	214	214
Hydro Electric Scheme	—	—	—	612	612
Posts and Telegraphs	—	—	110,457	—	110,457
Vizagapatam Port	—	—	78,586	—	78,586
Security Printing	—	—	34,675	—	34,675
DEBT, DEPOSITS AND ADVANCES:					
Permanent Debt Discharged	2,154,166	—	—	—	2,154,166
Unfunded Debt	1,979	—	8,898	—	10,877
Advances Repayable	465,075	—	26,487	—	491,562
Bills payable	—	—	1,647,426	—	1,647,426
Gold Standard Reserve	50,410,527	—	—	—	50,410,527
Paper Currency Reserve	104,643,971	—	—	—	104,643,971
Miscellaneous Deposits	347,191	—	508,700	—	855,891
REMITTANCE:					
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to the Imperial Exchequer	786,531	—	—	—	786,531
Transfer through Paper Currency Reserve	9,002,571	—	—	—	9,002,571
Other Remittance Transactions	198,141	—	332,037	—	530,178
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA	10,857,112	—	—	—	10,857,112
	209,371,368	49,439	10,640,158	2,585,842	222,646,807
	49,439	—	2,585,842	—	—
TOTAL DISBURSEMENTS	209,420,807	—	13,226,000	—	222,646,807
CLOSING BALANCE, 31ST MARCH 1926	14,906,873	—	149,038	—	15,055,911
	224,327,680	—	13,375,038	—	237,702,718

SIDNEY TURNER, *Accountant-General.*

*No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1925.

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:	£	£	£
Bengal-Nagpur Railway: Dividends on Government holding	236		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,236	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	9,135		
Southern Punjab Railway: Ditto	218,303		
		227,438	
			275,674
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue		200	
Receipts on Common Purse Accounts		196,876	
Less—Payments in respect of Revenue:			
Message Revenue		*—78,088*	
Australasian Message Fund		*—13,216*	
			105,772
INTEREST:			
Interest realised from investment of Cash Balance, &c.		483,903	
Interest, Discount, &c., on Gold Standard Reserve holding		1,977,674	
			2,461,577
Carried forward			2,843,023

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1926.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			218
TAXES ON INCOME:			
Sundry items			9
FOREST:			
Sundry items			17
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	1,734,084		
Eastern Bengal Railway (including Bengal Central Railway)	123,843		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,194		
Oude and Rohilkund Railway	315,161		
Scinde Punjab and Delhi Railway	350,711		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·2919 per cent. on 18,320,091*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1926 (and adjustments in respect of 1924–25)	2,821,719		
	7,222,978		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	7,406		
		7,230,384	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		40,625	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	75,736		
Bengal-Nagpur Railway	370,505		
Bombay Baroda and Central India Railway	94,998		
Burma Railways	112,500		
Great Indian Peninsula Railway	38,625		
Madras and Southern Mahratta Railway	328,040		
Ditto (Mysore Railway)	48,000		
South Indian Railway	154,787		
Tirhoot Railway (Bengal and North Western Railway)	14,379		
		1,237,570	
MISCELLANEOUS RAILWAY EXPENDITURE:			
East Indian Railway: Rental paid to South Behar Railway Company	30,000		
Sundry items	870		
		30,870	
			8,539,449
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		22,000	
Miscellaneous Expenditure		1,129	
			23,129
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			4,545
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			350
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		11,942,777	
Deduct:—Chargeable to—			
State Railways—Interest on Debt	*—7,222,978*		
State Railways—Interest chargeable against Companies on Advances	*—40,625*		
		—7,263,603	
		4,679,174	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		84,109	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		940,318	
MANAGEMENT OF DEBT		84,032	
Miscellaneous		11,816	
			5,799,449
Carried forward			14,367,166

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1925 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	2,843,023
CURRENCY:	
Paper Currency Reserve Investment: Interest and Discount	935,651
MINT:	
Indian coins, &c., sent home for assay	1
SUPERANNUATION ALLOWANCES AND PENSIONS:	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	5,378
Subscriptions in respect of the Indian Military Funds, &c.	4,540
Subscriptions, &c., towards Indian Civil Service Family Pensions	4,616
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	12
	14,546
MISCELLANEOUS:	
Profit on sale of wheat	238
Miscellaneous Home Receipts	10
	248
Carried forward	3,793,469

of State in Council of India on account of the Central Government of India, 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			14,367,166
GENERAL ADMINISTRATION:			
Home Establishment, &c.	215,297		
Less: Contribution by His Majesty's Treasury	*—137,203*		
Miscellaneous Receipts	*—2,301*		
		75,793	
Administration in India:			
Miscellaneous expenditure		10,950	
			86,743
AUDIT:			
Home Establishment		14,703	
Less: Contribution by His Majesty's Treasury		*—6,719*	
Portion charged to High Commissioner		*—5,323*	
			2,661
ADMINISTRATION OF JUSTICE: Sundry items			2,000
JAILS AND CONVICT SETTLEMENTS:			
Sundry items			678
POLICE:			
Sundry items			335
PORTS AND PILOTAGE:			
Sundry items			88
ECCLESIASTICAL			
Sundry items			28
POLITICAL:			
Sundry items		21,582	
Deduct—Receipts on account of Diplomatic and Consular Services		—	
			21,582
SCIENTIFIC DEPARTMENTS:			
Sundry items			4,029
MEDICAL:			
Sundry items			2,092
PUBLIC HEALTH:			
Grants for Medical Research, &c.			853
AGRICULTURE:			
Sundry items			1,573
AVIATION: Sundry items			382
MISCELLANEOUS DEPARTMENTS: Sundry items			3,988
MINT: Sundry items			5
CIVIL WORKS: Sundry items			578
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		9,820	
Members of the Bengal Nizamut Family		721	
			10,541
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		68,742	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		379,764	
			448,506
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c.		7,151	
Less: Contribution by His Majesty's Treasury		*—5,078*	
			2,073
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		53,288	
Miscellaneous expenditure		50,717	
			104,005
Carried forward			15,059,906

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1925 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£	£
Brought forward			3,793,469
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of			
Cost of the Transport of Troops	130,000		
Military charges for Aden	72,000		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	33,846		
		235,846	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	22,070		
Miscellaneous	1,517		
		23,587	
		259,433	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops		13,478	
Subscriptions towards Indian Military Service Family Pensions		46,115	
			319,026
ROYAL AIR FORCE:			
Stores brought from India with Airmen			2,422
EXTRAORDINARY RECEIPTS:			
Enemy Ships under control of India Office: Transfer from Suspense		193,002	
,, ,, Director, Royal Indian Marine		*—2,644*	
Receipt from Germany under provisions of "Dawes" Scheme		90,326	
			280,684
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			4,395,601

of State in Council of India on account of the Central Government of India, 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
		Brought forward	15,059,906
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office for British Troops serving in India	1,400,000		
Discharge Gratuity and Deferred Pay of British Troops	39,748		
Furlough Allowances and Voyage Pay of British Troops serving in India	141,356		
Furlough Allowances: Indian Army: Regimental	275,682		
" " Indian Army Service Corps	38,376		
" " Royal Army Service Corps	3,399		
Overseas Pay of Officers of the Military Accounts Department	3,232		
Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920	653		
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army	578		
Unemployment Insurance: Army	68,055		
National Health Insurance: Army	60,854		
Contributory Pensions Act, 1925	29,398		
Marriage Allowances and Allotments: British Troops	353,134		
" " " Indian Army	43,251		
Bounties to British Troops for extension of service	—205		
Pay of Second Lieutenants on appointment	2,164		
Miscellaneous Army Charges	4,313		
Educational and Instructional Charges	51,493		
Hospitals: Furlough Allowances and miscellaneous expenditure	93,454		
Veterinary: Furlough Allowances and miscellaneous expenditure	1,567		
Arsenals: Furlough Allowances and miscellaneous expenditure	26,876		
Ordnance and Clothing Factories: Miscellaneous expenditure	1,167		
Staff: Furlough Allowances and miscellaneous expenditure	74,528		
Stores taken to India with troops: Clothing	28,064		
" " " Ordnance	19,156		
Purchase of Horses, Mules and Donkeys	34,180		
Gratuities and Allowances to Surplus Officers of the Indian Army	1,233,122		
Indian Troop Service and Cost of Transport not charged to Troop Service	595,626		
Land Transport	286		
Miscellaneous	37,039		
		4,660,546	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	709,264		
Pay of Non-effective Colonels of Royal Artillery	1,690		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,903,540		
Wound Pensions and Gratuities	13,781		
Miscellaneous Pensions, &c.	227,828		
Indian Military Service Family Pensions	215,139		
		3,071,242	
ROYAL AIR FORCE:			
Air Ministry for Troops serving in India: Effective Charges	100,400		
Discharge Gratuities	144		
Furlough Allowances and Voyage Pay	11,967		
National Health Insurance	2,000		
Unemployment Insurance	30		
Contributory Pensions Act, 1925	800		
Marriage Allowances and Allotments	52,203		
Stores taken to India with Airmen	2,997		
Consolidated Clothing Allowances	1,991		
Cost of Sea Transport	30,252		
Waziristan Gratuities	328		
Miscellaneous	1,696		
		204,808	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,105		
Royal Indian Marine Furlough Pay	18,173		
Gratuities, &c.: Surplus Officers, R.I.M.	1,584		
Sundry items	—4,904		
		115,958	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	46,052		
Indian Navy Retired Pay	353		
		46,405	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		15,659	
			8,114,618
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			23,174,524

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1925 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	4,395,601

RAILWAY CAPITAL ACCOUNT:

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:

Bengal and North-Western Railway: Receipt on account of expenditure in India on Tirhoot State Railway		556,500

DEBT.

	£	
PERMANENT DEBT INCURRED:		
India 7 per cent. Stock	9,414	
India 5½ per cent. Stock	104,982	
India 4½ per cent. Stock	91,525	
		205,921
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund		2,037

DEPOSITS AND ADVANCES.

	£		
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Indian Troops serving in War Areas	6,201		
Pay of Second Lieutenants on appointment to the Indian Army	436		
Civil Administration of Iraq	917		
Payments in England on A.F.O. 1706	1,956		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	243		
Military charges at Aden	10,913		
Portion of advances to the Persian Government	26,156		
Portion of Investment in Indian Railway Debentures subsequently realised	194,250		
Miscellaneous	3,892		
		244,964	
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	48,580,604		
Dividends on investments, Discount on Treasury Bills, &c.	1,827,562		
		50,408,166	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing	95,641,400		
Transfer from Treasury balance	9,002,571		
		104,643,971	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund	26,811		
Indian Cadets at Sandhurst	4,779		
Miscellaneous	2,799		
		34,389	
			155,331,490
Carried forward			160,491,549

of State in Council of India on account of the Central Government of India, 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,174,524

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY THE STATE:	£		
Miscellaneous Payments	1,492		
Less: Sale proceeds of furniture from London Offices of East Indian and Great Indian Peninsula Railway Companies	*—1,046*		
		446	
STATE RAILWAYS WORKED BY COMPANIES:	Discharge of Debentures. £	Stores, Establishment charges, &c. (Net). £	
Assam-Bengal Railway	—	57,546	
Bengal-Nagpur Railway	—	992,926	
Bengal and North-Western Railway	—	105,071	
Bombay, Baroda and Central India Railway	—	863,870	
Burma Railways	—	362,595	
Great Indian Peninsula Railway	—	385,060	
Madras and Southern Mahratta Railway	375,000	697,651	
Rohilkhund and Kumaon Railway	—	12,500	
South Indian Railway	250,000	641,583	
	625,000	4,118,802	4,743,802
Capital Stock of Great Indian Peninsula Railway Company paid off			2,575,000
CIVIL WORKS:			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Miscellaneous Payments		10,332	
			7,329,580

DEBT.

PERMANENT DEBT:			
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):	£		
East Indian Railway	346,201		
Eastern Bengal Railway	33,729		
Great Indian Peninsula Railway	654,551		
Madras Railway	164,516		
Scinde Punjab and Delhi Railway	103,387		
		1,302,384	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		364,100	
BRITISH 5 PER CENT. WAR LOAN (1929–47) (SINKING FUND)		487,682	
			2,154,166
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund			1,979

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with	£		
Indian Troops serving in War Areas	6,203		
High Commissioner for Iraq	965		
Payments in England on A.F.O. 1706	2,092		
Pay of Second Lieutenants on appointment to the Indian Army	515		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	164		
Military expenditure at Aden	10,913		
Investments in Railway Debentures from Treasury Balance	437,062		
Miscellaneous	7,161		
		465,075	
GOLD STANDARD RESERVE:			
Investments in British Securities	48,432,853		
Interest credited to Revenue	1,977,674		
		50,410,527	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		104,643,971	
MISCELLANEOUS DEPOSITS:			
Earnings of Enemy Ships: Transfer to Revenue	193,002		
" " " " Refund of Hire Money	116,644		
Mysore Debenture Stock Sinking Fund	26,811		
Indian Cadets at Sandhurst	6,960		
Miscellaneous	3,774		
		347,191	
			155,866,764
Carried forward			188,527,013

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1925 to

RECEIPTS—*continued.*

	£
Brought forward	160,491,549

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Military Expenditure at Aden	50,615	
Indian Regiments lent for service in the Colonies	5,584	
Indian Force in North China	9	
Indian Troops at Hong Kong	3	
Payments in India on A.F.O. 1706	81,457	
Remittances of Asiatic Artillery, &c.	22,060	
		159,728
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	74,246	
Transports	25,560	
		99,806
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	1,513,021	
War Expenditure in Iraq and Palestine	200,864	
Payments on A.F.O. 1706	26,510	
Airship Base at Karachi	15,000	
		1,755,395
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with		
Lighting and buoying the Persian Gulf	16,160	
Persian Gulf Radio Offices	1,874	
Troops serving in Persia	22,694	
South Persia Military Police	473	
		41,201
Board of Trade:		
Repayments in respect of		
Turkish Lighthouses in the Red Sea	8,349	
Balances on Indian Shipping Masters' Accounts	7,771	
		16,120
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	422,162	
Pensions, &c., issued in India to British officers and men (Naval and Military) or their dependants	137,134	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	58,599	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	462,802	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	934,764	
Miscellaneous	82,280	
		2,097,741
Other Remittance Transactions:		
Enemy Ships under control of D.R.I.M.	4,403	
Miscellaneous	26,653	
		31,056
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	46,316,500	
		50,517,547
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		211,009,096
BALANCE, 1ST APRIL 1925 (Home Treasury, 13,315,398*l.*; Gold Standard Reserve, 3,186*l.*)		13,318,584
		£224,327,680

INDIA OFFICE,
May 1926.

of State in Council of India on account of the Central Government of India, 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			188,527,013

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:			
Payments in England on I.A.F. 602	75,652		
Effects of deceased Officers and Men of the British Army	7,360		
War Expenditure in India	166,926		
		249,938	
Air Ministry:			
Payments in England on I.A.F. 602		21,228	
Ministry of Health:			
National Health Insurance: Sale of Stamps in India		1,125	
Board of Trade:			
Little Basses Light Vessel Dues		5,564	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	461,016		
Disposal and Liquidation Commission: Sale proceeds of surplus stores in India	33,192		
Miscellaneous	14,468		
		508,676	
Other Remittance Transactions:			
Family Remittances and Allotments of British and Indian services	989		
Remittances: Indo-European Telegraph	3,290		
Effects of deceased Officers and Warrant Officers of the Indian Army	723		
Remittances by British Troops for deposit in the Post Office Savings Bank	73,544		
East Indian Railway Company: Share of Surplus Profits	2,993		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	23,238		
Mission to Court of Persia: Bills and Telegraphic Transfers	69,000		
Miscellaneous	24,364		
		198,141	
Transfer through Paper Currency Reserve (*see* Deposits *per contra*)		9,002,571	
			9,987,243
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			10,857,112
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			209,371,368
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		2,806	
Bombay		10,481	
Bengal		6,936	
United Provinces of Agra and Oudh		2,086	
Punjab		1,862	
Burma		18,119	
Bihar and Orissa		2,781	
Central Provinces and Berar		734	
Assam		3,566	
Coorg		68	
			49,439
TOTAL DISBURSEMENTS			209,420,807
BALANCE, 31ST MARCH 1926 (Home Treasury, 14,906,048*l.*; Gold Standard Reserve, 825*l.*)			14,906,873
			£224,327,680

SIDNEY TURNER, *Accountant-General.*

No. 8a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1925 to 31st March 1926.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Totals.
	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE:											
Law charges in connection with appeals from India, &c. -	1,008	—	1,244	684	6	—	345	—	—	—	3,287
FOREST: Sundry items - - -	6	—	—	—	—	—	—	—	—	—	6
GENERAL ADMINISTRATION: Sundry items - -	—	335	1,423	800	108	1,199	1,043	—	834	—	5,742
ADMINISTRATION OF JUSTICE: Sundry items - -	50	471	55	86	130	540	50	12	—	—	1,394
JAILS AND CONVICT SETTLEMENTS: Sundry items - -	—	—	231	97	—	241	—	225	—	—	794
POLICE: Sundry items - - -	81	42	346	60	40	1,088	60	41	1,068	—	2,826
PORTS AND PILOTAGE: Sundry items - -	—	—	—	—	—	415	—	—	—	—	415
SCIENTIFIC: Sundry items - - -	351	—	—	—	—	—	—	—	—	—	351
EDUCATION: Sundry items - - -	—	17	—	—	—	—	—	—	—	—	17
MEDICAL: Sundry items - - -	522	484	943	268	1,377	305	—	314	1,442	—	5,655
PUBLIC HEALTH: Sundry items - -	41	485	—	—	47	95	—	—	—	—	668
CIVIL WORKS: Sundry items - - -	747	220	339	—	—	—	—	—	—	68	1,374
SUPERANNUATION: Sundry items - -	—	8,427	2,355	89	154	14,236	1,026	142	22	—	26,451
MISCELLANEOUS: Sundry items - -	—	—	—	—	—	—	257	—	200	—	457
TOTALS CHARGEABLE AGAINST REVENUE -	2,806	10,481	6,936	2,084	1,862	18,119	2,781	734	3,566	68	49,437
EXPENDITURE NOT CHARGED TO REVENUE.											
IRRIGATION: Productive: Sundry items - -	—	—	—	2	—	—	—	—	—	—	2
TOTALS - - - -	2,806	10,481	6,936	2,086	1,862	18,119	2,781	734	3,566	68	49,439

No. 9.

ESTIMATED ACCOUNTS

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

HIGH COMMISSIONER FOR INDIA

(Central and Provincial),

1925-26.

No. 9.*—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS.

REVENUE.

	£
TAXES ON INCOME:	
Refund under Section 48 to residents in the United Kingdom - - -	*—46,414*

Carried forward - - - £ *—46,414*

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

COMMISSIONER FOR INDIA, from 1st April 1925 to 31st March 1926.

DISBURSEMENTS.

EXPENDITURE.

	£	£
CUSTOMS:		
Leave and Deputation Salaries, &c.	8,297	
Sterling Overseas Pay	3,587	
Stores for India	123	
		12,007
TAXES ON INCOME:		
Leave and Deputation Salaries, &c.	5,839	
Sterling Overseas Pay	2,313	
		8,152
SALT:		
Leave and Deputation Salaries, &c.	1,710	
Sterling Overseas Pay	1,042	
Stores for India	34	
		2,786
OPIUM:		
Leave and Deputation Salaries, &c.	8,015	
Sterling Overseas Pay	231	
Stores for India	319	
		8,565
LAND REVENUE:		
Leave and Deputation Salaries, &c.	13	
Sterling Overseas Pay	300	
		313
EXCISE:		
Sterling Overseas Pay	-	360
STAMPS:		
Sterling Overseas Pay	106	
Stores for India	7,454	
Security Printing { Sundry Items	644	
Security Printing { Stores for India	53,197	
		61,401
FOREST:		
Leave and Deputation Salaries, &c.	7,843	
Sterling Overseas Pay	3,106	
Allowances, &c., of Probationers	6,997	
Stores for India	1,643	
Expenses connected with the Timber Committee	484	
Expenses connected with Recruitment	199	
		20,272
STATE RAILWAY—WORKING EXPENSES:		
Sterling Overseas Pay	-	107,899
RAILWAY REVENUE ACCOUNT:		
Leave and Deputation Salaries, &c.	179,924	
Pensions	8,211	
		188,135
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	3,425	
Sterling Overseas Pay	876	
		4,301
POSTS AND TELEGRAPHS:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:	£	
Leave and Deputation Salaries, &c.	28,155	
Sterling Overseas Pay	7,036	
Expenses connected with Recruitment	54	
Stores for India (Stamps)	9,922	
		45,167
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Leave and Deputation Salaries, &c.	7,322	
Expenses connected with Recruitment	162	
Stores for India	17,636	
		25,120
		70,287
Carried forward		484,478

No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£
Brought forward - - - -	*46,414*
INTEREST:	
Interest on Commutation of Pensions on behalf of Provincial Governments - -	3,075

Carried forward - - - - £ *43,339*

COMMISSIONER FOR INDIA, from 1st April 1925 to 31st March 1926—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	£	£
Brought forward			484,478
INTEREST ON ORDINARY DEBT:			
Stores for India			282
GENERAL ADMINISTRATION:			
High Commissioner's Establishments, &c.		†152,193	
Leave and Deputation Salaries, &c., in respect of Indian Establishments:—			
A. Heads of Provinces	4,530		
B. Legislative Bodies	1,441		
C. Secretariat and Headquarters Establishments	21,837		
D. Commissioners	3,578		
E. District Administration	6,993		
		38,379	
Sterling Overseas Pay in respect of Indian Establishments:—			
A. Heads of Provinces	656		
B. Legislative Bodies	518		
C. Secretariat and Headquarters' Establishments	4,225		
D. Commissioners	803		
E. District Administration	4,008		
		10,210	
Stores for India		120	
			200,902
AUDIT:			
England: Portion relative to High Commissioner's work		5,323	
India: Leave and Deputation Salaries, &c.		11,098	
Sterling Overseas Pay		7,007	
			23,428
ADMINISTRATION OF JUSTICE:			
Leave and Deputation Salaries, &c.		5,316	
Sterling Overseas Pay		1,327	
			6,643
JAILS AND CONVICT SETTLEMENTS:			
Leave and Deputation Salaries, &c.		1,824	
Sterling Overseas Pay		1,614	
			3,438
POLICE:			
Leave and Deputation Salaries, &c.		13,951	
Sterling Overseas Pay		7,919	
			21,870
PORTS AND PILOTAGE:			
Leave and Deputation Salaries, &c.		8,390	
Stores for India		24,176	
			32,566
ECCLESIASTICAL:			
Leave and Deputation Salaries, &c.		32,907	
Sterling Overseas Pay		37,014	
Expenses connected with Recruitment		515	
			70,436
POLITICAL:			
Leave and Deputation Salaries, &c.		55,751	
Sterling Overseas Pay		27,777	
Stores for India		3,141	
			86,669
SCIENTIFIC DEPARTMENTS:			
Leave and Deputation Salaries, &c.		25,751	
Sterling Overseas Pay		15,117	
Expenses connected with Recruitment		317	
Stores for India		18,589	
Receipt from the Sale of Maps		—205	
			59,569
Carried forward			990,281

† Some portion of this charge will, in the final account, be distributable between the different Provincial Governments.

No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£
Brought forward - - - -	*43,339*

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	
Subscriptions in respect of		
India Office Provident Fund - - - - - -	6	
Bengal Civil Fund - - - - - - -	121	
Bombay Civil Fund—Provident Branch - - - -	166	
Indian Civil Service Family Pensions - - - - -	23,092	
Wage deductions on account of Contributions to Pensions - -	114	
		23,499
STATIONERY AND PRINTING:		
Sale of Government Publications - - - - - - -	-	893
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of stores to India -	36	
Surcharges in respect of Marine Insurance, &c,. on Stores supplied for Posts and Telegraphs, State Railways, &c. - - - - - -	28,911	
Ditto on Stores and Publications supplied to Provincial Governments -	5,383	
Sale of Books published in England - - - - - - -	471	
		34,801
Carried forward - -		£15,854

COMMISSIONER FOR INDIA, from 1st April 1925 to 31st March 1926—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE —*continued.*

	£	£	£
Brought forward			990,281
EDUCATION:			
Leave and Deputation Salaries, &c.:			
A. University	2,122		
E. General	1,571		
		3,693	
Sterling Overseas Pay:			
A. University	1,534		
E. General	288		
		1,822	
Allowances, &c. to Government Scholars		421	
			5,936
MEDICAL:			
Leave and Deputation Salaries, &c.		1,973	
Sterling Overseas Pay		5,699	
Stores for India		7,549	
			15,221
PUBLIC HEALTH:			
Leave and Deputation Salaries, &c.		2,968	
Sterling Overseas Pay		1,495	
			4,463
AGRICULTURE:			
Leave and Deputation Salaries, &c.		4,756	
Sterling Overseas Pay		3,688	
Allowances and Fees for Veterinary Scholars		629	
			9,073
INDUSTRIES:			
Leave and Deputation Salaries, &c.		90	
Allowances, &c., to Government Scholars		2,118	
			2,208
MISCELLANEOUS DEPARTMENTS:			
Leave and Deputation Salaries, &c.		7,435	
Sterling Overseas Pay		1,545	
Indian Trade Commissioner in London		2,470	
Expenses connected with recruitment		211	
British Empire Exhibition, 1924 (Receipts)		*—16,564*	
Stores for India		508	
			—4,395
CURRENCY:			
Leave and Deputation Salaries, &c.		646	
Sterling Overseas Pay		1,432	
Stores for India		187,301	
			189,379
MINT:			
Leave and Deputation Salaries, &c.		3,229	
Sterling Overseas Pay		426	
Expenses connected with recruitment		59	
Stores for India		1,517	
			5,231
CIVIL WORKS:			
Leave and Deputation Salaries, &c.		4,752	
Sterling Overseas Pay		1,293	
Stores for India		7,880	
			13,925
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Home Service Pensions		981	
General Pensions		664,126	
Indian Civil Service Annuities		451,272	
Concession Grants in respect of past contributions to Annuities		21,904	
Passage Gratuities		30	
Bengal, Madras and Bombay Civil Funds		243,918	
Indian Civil Service Family Pensions		77,890	
			1,460,121
STATIONERY AND PRINTING:			
Leave and Deputation Salaries, &c.		5,728	
Sterling Overseas Pay		270	
Stationery, Printing, and Bookbinding for High Commissioner's Office		5,367	
Stores for India		101,064	
Expenses connected with recruitment		75	
			112,504
MISCELLANEOUS:			
Leave and Deputation Salaries, &c.		1,909	
Sterling Overseas Pay		1,295	
Sundry items		9,533	
Miscellaneous charges connected with the supply of Stores to India		16,325	
			29,062
Carried forward			2,833,009

No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	£
Brought forward - - -		15,854
MILITARY SERVICES:		
ARMY:—EFFECTIVE:		
Proceeds of sale of Unserviceable Stores (including adjustment of forwarding Charges) - - - - - - - -	—*148*	
ARMY:—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions - -	5,552	
		5,404
EXTRAORDINARY RECEIPTS:		
Portion of earnings of Enemy ships under the control of the High Commissioner -		200,000
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -		221,258

Carried forward - - £221,258

COMMISSIONER FOR INDIA, from 1st April 1925 to 31st March 1926—*continued.*

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	£	£	£
Brought forward			2,833,009
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Cost of Stores supplied for India charged to Military Services by credit to Bills payable:			
Clothing	372,878		
Ordnance—Arsenals and Depôts	220,772		
Ordnance Factories	126,198		
Ordnance Inspection	2,489		
Medical	87,588		
Military Farms	2,468		
Remount	3,024		
Mechanical Transport	169,677		
Manufacture of 3·7 Howitzer Equipment	1		
Publications and Miscellaneous	4,454		
			989,549
Miscellaneous:			
Leave and Deputation Salaries, &c.		137,707	
Sterling Overseas Pay		7,392	
Sundry items		9,954	
			155,053
			1,144,602
ARMY—NON-EFFECTIVE:			
Pensions of civilians employed in Army Department, &c.			50,333
ROYAL AIR FORCE—EFFECTIVE:			
Cost of Stores supplied			450,189
			1,645,124
MARINE—EFFECTIVE:			
Leave and Deputation Salaries, &c.		1,643	
Sterling Overseas Pay		340	
Cost of Stores supplied		18,044	
MARINE—NON-EFFECTIVE: Pensions		4,656	
			24,683
MILITARY WORKS:			
Leave and Deputation Salaries, &c.		690	
Cost of Stores supplied		17,167	
			17,857
			1,687,664
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE			4,520,673

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS, IRRIGATION AND OTHER WORKS:			
STATE RAILWAYS:			
Eastern Bengal Railway: Stores for India		186,837	
North-Western Railway: Stores for India		788,845	
Oudh and Rohilkund Railway: Stores for India		91,027	
Aden Railways: Stores for India		515	
Jodhpur-Hyderabad Railway: Stores for India		7,903	
Central India Coalfield Railway: Stores for India		52,869	
East Indian Railway: Stores for India		1,181,652	
Great Indian Peninsula Railway: Stores for India		1,032,361	
		3,342,009	
Other Payments		13,989	
			3,355,998
IRRIGATION WORKS: Sterling Overseas Pay			4
POSTS AND TELEGRAPHS:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Leave and Deputation Salaries, &c.		973	
Stores for India		99,319	
INDO-EUROPEAN TELEGRAPH DEPARTMENT: Stores for India		10,165	
			110,457
VIZAGAPATAM PORT:			
Expenses connected with recruitment		162	
Stores for India		78,424	
			78,586
NEW CAPITAL AT DELHI:			
Leave and Deputation Salaries, &c.		5,135	
Sterling Overseas Pay		3,570	
Stores for India		6,885	
Sundry items		627	
			16,217
SECURITY PRINTING:			
Stores for India			34,675
			3,595,937
Carried forward			£8,116,610

No. 9.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the

RECEIPTS—*continued.*

	£	£
Brought forward		221,258
DEBT, DEPOSITS AND ADVANCES.		
UNFUNDED DEBT:		
Subscriptions towards Indian Civil Service Provident Fund (Sterling Branch)	28,024	
ADVANCES REPAYABLE:		
Stores for Irak	5,683	
Commutation of Pensions on behalf of Provincial Governments	4,279	
Rebates on Passages	3,803	
Miscellaneous	652	
	14,417	
BILLS PAYABLE: Liabilities in respect of stores supplied for India and charged to Military Services	1,519,104	
MISCELLANEOUS DEPOSITS:		
Indian Students under Guardianship	12,339	
Enemy Ships employed under the control of the High Commissioner	173,368	
Administrators-General and Official Trustees in India	102,761	
Family remittances of East Indian Railway Employees	9,870	
" " Great Indian Peninsula Railway Employees	2,793	
Miscellaneous	8,675	
Burma War Fund	45	
	309,851	
		1,871,396
REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.		
Recoveries on account of Motor Car Advances	8,448	
Passage Rebate	1,064	
Miscellaneous Receipts	85,985	
Passage advances to Government officers	570	
Sale of Opium shipped to England	130,647	
		226,714
RECEIPTS on account of PROVINCIAL GOVERNMENTS.		
	£	
Madras	81	
Bombay	37	
Bengal	88	
United Provinces of Agra and Oudh	25	
Punjab	35	
Burma	25	
Bihar and Orissa	15	
Central Provinces and Berar	4	
Assam	7	
		317
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND THE HIGH COMMISSIONER.		
Net advance by the Secretary of State for India in Council		10,857,112
TOTAL RECEIPTS		13,176,797
BALANCE, 1ST APRIL 1925		198,241
		£ 13,375,038

Office of the High Commissioner for India,
London, S.W. 1,
May 1926.

HIGH COMMISSIONER FOR INDIA, from 1st April 1925 to 31st March 1926—*continued.*

DISBURSEMENTS—*continued.*

			£
Brought forward			8,116,610

DEBT, DEPOSITS AND ADVANCES.

	£	£	£
UNFUNDED DEBT: Indian Civil Service Provident Fund (Sterling Branch)	8,898		
ADVANCES REPAYABLE:			
Commutation of Pensions on behalf of Provincial Governments	19,939		
Rebates on Passages	4,771		
Miscellaneous	1,777		
		35,385	
BILLS PAYABLE:			
Payments for Stores supplied for India in respect of Military Services		1,647,426	
MISCELLANEOUS DEPOSITS:			
Enemy Ships employed under the control of the High Commissioner	372,721		
Administrators-General and Official Trustees in India	102,631		
Indian Students under Guardianship	12,689		
Burma War Fund: Miscellaneous	30		
Miscellaneous	7,962		
Family remittances of East Indian Railway Employees	9,869		
„ „ Great Indian Peninsula Railway Employees	2,798		
		508,700	
			2,191,511

REMITTANCE ACCOUNT BETWEEN THE HIGH COMMISSIONER AND INDIA.

Expenditure to be brought to charge in India in connection with—			
Stores shipped to India under War Indents (Adjustments)		*—190*	
General Passage Fund		78,881	
Stores for Ordnance Factories; Cost of stores supplied		40,049	
„ Ordnance:—Arsenals and Depôts		4,106	
Advances to Government Officers for the purchase of Motor Cars		12,091	
Indian Civil Service Provident Fund (Rupee Branch)		271	
Miscellaneous Payments to be brought to charge or recovered in India		23,451	
Miscellaneous Pay and Pensions chargeable to other than Indian Revenues		15,153	
Provincial and Local Funds and Indian States—Stores		111,974	
Provincial Governments' Commercial Undertakings—Stores		16,768	
Purchase of Molasses		2,396	
Purchase of Java Quinine		22,968	
Publications supplied to India		2,914	
Passage advances to Government Officers		1,205	
			332,037
TOTAL DISBURSEMENTS on account of the CENTRAL GOVERNMENT			£10,640,158
Disbursements on account of Provincial Governments:—			
Madras		319,518	
Bombay		683,594	
Bengal		265,386	
United Provinces of Agra and Oudh		267,567	
Punjab		339,117	
Burma		350,218	
Bihar and Orissa		155,227	
Central Provinces and Berar		132,594	
Assam		67,080	
Coorg		2,448	
Shan States Federation		3,093	
			2,585,842
TOTAL DISBURSEMENTS			£13,226,000
BALANCE, 31ST MARCH 1926			149,038
			£13,375,038

The above expenditure has been incurred under the separate control of the Central and Provincial Governments of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

No. 9a.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£
STATIONERY AND PRINTING:	
Sale of Government Publications	81

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	2,001	
Sterling Overseas Pay	1,048	
Stores for India	561	
		3,610
EXCISE:		
Leave and Deputation Salaries, &c.	2,491	
Sterling Overseas Pay	32	
Stores for India	19	
		2,542
STAMPS: Stores for India	-	4,830
FOREST:		
Leave and Deputation Salaries, &c.	8,608	
Sterling Overseas Pay	4,551	
Expenses connected with recruitment	60	
Stores for India	42	
		13,261
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	-	57
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Leave and Deputation Salaries, &c.	127	
Sterling Overseas Pay	323	
C. Secretariat and Headquarters Establishments:		
Leave and Deputation Salaries, &c.	9,078	
Sterling Overseas Pay	2,906	
D. Commissioners: Leave and Deputation Salaries, &c.	510	
E. District Administration:		
Leave and Deputation Salaries, &c.	29,417	
Sterling Overseas Pay	11,151	
Stores for India	11	
Books and Periodicals	189	
		53,712
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	15,725	
Sterling Overseas Pay	4,435	
		20,160
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,381	
Sterling Overseas Pay	879	
Stores for India	1	
		2,261
POLICE:		
Leave and Deputation Salaries, &c.	17,512	
Sterling Overseas Pay	12,040	
Expenses connected with recruitment	53	
Stores for India	6,955	
		36,560
SCIENTIFIC DEPARTMENTS:		
Leave and Deputation Salaries, &c.	533	
Sterling Overseas Pay	302	
Stores for India	1	
		836
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	2,924	
Sterling Overseas Pay	1,657	
E. General:		
Leave and Deputation Salaries, &c.	2,448	
Sterling Overseas Pay	2,239	
Government Scholarships	1,692	
Stores for India	3,051	
		14,011
Carried forward		151,840

No. 9a.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF MADRAS, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		151,840
MEDICAL:		
Leave and Deputation Salaries, &c.	6,664	
Sterling Overseas Pay	6,552	
Government Scholarships	334	
Expenses connected with recruitment	59	
Stores for India	12,639	
		26,248
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	2,951	
Sterling Overseas Pay	701	
Stores for India	2,839	
		6,491
AGRICULTURE:		
Leave and Deputation Salaries, &c.	5,729	
Sterling Overseas Pay	2,089	
Expenses connected with recruitment	18	
Stores for India	630	
„ „ (Veterinary)	365	
		8,831
INDUSTRIES:		
Leave and Deputation Salaries, &c.	524	
„ „ „ (Fisheries)	131	
Sterling Overseas Pay	842	
Government Scholarships	1,822	
Stores for India	9,116	
„ „ (Fisheries)	5,019	
		17,454
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	3,063	
Sterling Overseas Pay	808	
Stores for India (adjustment)	*–3*	
		3,868
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	13,060	
Sterling Overseas Pay	6,771	
Expenses connected with recruitment	60	
Stores for India	9,147	
		29,038
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	21,763	
General Pensions	24,916	
Passage Gratuities	262	
		46,941
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	301	
Expenses connected with recruitment	42	
Stores for India	25,103	
		25,446
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,202	
Books and Periodicals	49	
		2,251
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£318,408

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:	
Sterling Overseas Pay	1,110
TOTAL	£319,518

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9b.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£	£
STATIONERY AND PRINTING:		
Sale of Government Publications		37

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,373	
Sterling Overseas Pay	363	
Stores for India	3,392	
		5,128
EXCISE:		
Leave and Deputation Salaries, &c.	1,109	
Stores for India	12	
		1,121
STAMPS: Stores for India		3,767
FOREST:		
Leave and Deputation Salaries, &c.	6,059	
Sterling Overseas Pay	5,519	
Stores for India	9	
		11,587
SCHEDULE TAXES: Stores for India		9
REGISTRATION: Stores for India		811
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	3,757	
Sterling Overseas Pay	2,973	
Expenses connected with recruitment	120	
		6,850
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Leave and Deputation Salaries, &c.	887	
Sterling Overseas Pay	803	
C. Secretariat and Headquarters Establishments:		
Leave and Deputation Salaries, &c.	6,574	
Sterling Overseas Pay	1,808	
D. Commissioners:		
Leave and Deputation Salaries, &c.	5,888	
Sterling Overseas Pay	354	
E. District Administration:		
Leave and Deputation Salaries, &c.	26,095	
Sterling Overseas Pay	9,257	
Stores for India	12	
		51,678
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	20,606	
Sterling Overseas Pay	3,893	
		24,499
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,962	
Sterling Overseas Pay	1,016	
Stores for India	72	
		3,050
POLICE:		
Leave and Deputation Salaries, &c.	16,300	
Sterling Overseas Pay	12,061	
Stores for India	744	
		29,105
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	8,177	
Sterling Overseas Pay	2,256	
B. Secondary: Leave and Deputation Salaries, &c.	181	
D. Special: Leave and Deputation Salaries, &c.	655	
Sterling Overseas Pay	357	
E. General:		
Leave and Deputation Salaries, &c.	3,079	
Sterling Overseas Pay	1,158	
Government Scholarships	2,837	
Stores for India	3	
		18,703
Carried forward		156,308

No. 9b.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BOMBAY, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		156,308
MEDICAL:		
Leave and Deputation Salaries, &c.	6,824	
Sterling Overseas Pay	5,532	
Stores for India	1,829	
		14,185
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	4,259	
Sterling Overseas Pay	2,046	
Stores for India	2,050	
		8,355
AGRICULTURE:		
Leave and Deputation Salaries, &c.	4,052	
Sterling Overseas Pay	2,084	
		6,136
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.		2,109
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	19,084	
Sterling Overseas Pay	8,504	
Stores for India	21,120	
		48,708
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	23,193	
General Pensions	24,956	
Passage Gratuities (adjustment)	-6	
		48,143
STATIONERY AND PRINTING:		
Stores for India	15,009	
Scholarships	225	
		15,234
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,148	
Books and Periodicals	123	
		1,271
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		300,449

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	46	
Stores for India	361,161	
		361,207
CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH:		
Stores for India		4,980
BOMBAY DEVELOPMENT SCHEME:		
Leave and Deputation Salaries, &c.	5,704	
Sterling Overseas Pay	321	
Expenses connected with recruitment	171	
Stores for India	10,508	
Fees for Town Planning	254	
		16,958
TOTAL		£683,594

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9c.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BENGAL, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£
STATIONERY AND PRINTING:	
Sale of Government Publications	88

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	2,653	
Sterling Overseas Pay	1,403	
		4,056
EXCISE:		
Leave and Deputation Salaries, &c.	674	
Sterling Overseas Pay	360	
		1,034
FOREST:		
Leave and Deputation Salaries, &c.	3,466	
Sterling Overseas Pay	2,494	
Expenses connected with recruitment	105	
Stores for India	2,295	
		8,360
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Stores for India		153
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	888	
Sterling Overseas Pay	1,053	
		1,941
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Leave and Deputation Salaries, &c.	275	
Sterling Overseas Pay	720	
B. Legislative Bodies:		
Leave and Deputation Salaries, &c.	52	
Sterling Overseas Pay	365	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	5,254	
Sterling Overseas Pay	1,903	
D. Commissioners:		
Leave and Deputation Salaries, &c.	5,983	
Sterling Overseas Pay	528	
E. District Administration:		
Leave and Deputation Salaries, &c.	16,903	
Sterling Overseas Pay	8,805	
		40,788
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	21,412	
Sterling Overseas Pay	7,097	
		28,509
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,866	
Sterling Overseas Pay	669	
Stores for India	1,041	
		3,576
POLICE:		
Leave and Deputation Salaries, &c.	20,350	
Sterling Overseas Pay	13,763	
Expenses connected with recruitment	204	
		34,317
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.		270
Carried forward		123,004

No. 9c.—Estimated Account of the Receipts and Disbursements of the High Commissioner for India on account of the Government of Bengal, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		123,004
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	2,425	
Sterling Overseas Pay	3,015	
B. Secondary: Leave and Deputation Salaries, &c.	1,431	
D. Special:		
Leave and Deputation Salaries, &c.	250	
Sterling Overseas Pay	720	
E. General:		
Leave and Deputation Salaries, &c.	3,123	
Sterling Overseas Pay	758	
Government Scholarships	1,296	
		13,018
MEDICAL:		
Leave and Deputation Salaries, &c.	11,649	
Sterling Overseas Pay	9,408	
Contribution to the Tropical Diseases Bureau	15	
Stores for India	4,118	
		25,190
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	3,552	
Sterling Overseas Pay	619	
Contribution to the Tropical Diseases Bureau	8	
Stores for India	1,185	
		5,364
AGRICULTURE:		
Leave and Deputation Salaries, &c.	1,705	
Sterling Overseas Pay	2,278	
Contribution to the Tropical Diseases Bureau	7	
Stores for India	4	
		3,994
INDUSTRIES:		
Leave and Deputation Salaries, &c.	1,132	
Sterling Overseas Pay	300	
Government Scholarships	1,188	
Stores for India	3,688	
		6,308
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	8,650	
Expenses connected with recruitment	60	
British Empire Exhibition	34	
		8,744
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	5,641	
Sterling Overseas Pay	3,400	
Expenses connected with recruitment	71	
Stores for India	51	
		9,163
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	23,642	
General Pensions	34,528	
Passage Gratuities	96	
		58,266
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	431	
Stores for India	9,456	
		9,887
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	2,362	
Books and Periodicals	86	
		2,448
Total Expenditure chargeable against Revenue		265,386

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. Stoker,
Chief Accounting Officer.

No. 9d.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£	£
STATIONERY AND PRINTING:		
Sale of Government Publications		25

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,182	
Sterling Overseas Pay	550	
		1,732
EXCISE:		
Leave and Deputation Salaries, &c.	115	
Sterling Overseas Pay (adjustment)	*—50*	
Stores for India	5	
		70
FOREST:		
Leave and Deputation Salaries, &c.	5,008	
Sterling Overseas Pay	4,339	
Expenses connected with recruitment	52	
		9,399
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Sterling Overseas Pay		386
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	7,055	
Sterling Overseas Pay	3,357	
General Pensions	3,480	
Passage Gratuities	86	
Expenses connected with recruitment	60	
		14,038
GENERAL ADMINISTRATION:		
B. Legislative Bodies: Sterling Overseas Pay	80	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	5,802	
Sterling Overseas Pay	2,991	
D. Commissioners:		
Leave and Deputation Salaries, &c.	7,352	
Sterling Overseas Pay	2,204	
E. District Administration:		
Leave and Deputation Salaries, &c.	19,680	
Sterling Overseas Pay	13,187	
		51,296
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	16,386	
Sterling Overseas Pay	7,519	
		23,905
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	450	
Sterling Overseas Pay	983	
		1,433
POLICE:		
Leave and Deputation Salaries, &c.	14,640	
Sterling Overseas Pay	14,560	
Expenses connected with recruitment	122	
Stores for India	50	
		29,372
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	5,645	
Sterling Overseas Pay	1,715	
E. General:		
Leave and Deputation Salaries, &c.	2,587	
Sterling Overseas Pay	2,254	
Government Scholarships	2,260	
Stores for India	1,245	
		15,706
Carried forward		147,337

No. 9d.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		147,337
MEDICAL:		
Leave and Deputation Salaries, &c.	9,749	
Sterling Overseas Pay	5,577	
Contribution to the Tropical Diseases Bureau	30	
		15,356
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	2,021	
Sterling Overseas Pay	1,871	
Stores for India	3,908	
Expenses connected with the officer on deputation for the purchase of equipment for the Provincial Hygienic Institute	101	
		7,901
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,032	
Sterling Overseas Pay	1,579	
		4,611
INDUSTRIES:		
Leave and Deputation Salaries, &c.	511	
Government Scholarships	990	
		1,501
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	401	
Stores for India	54	
		455
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	6,645	
Sterling Overseas Pay	3,895	
Stores for India	606	
		11,146
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	34,343	
General Pensions	32,727	
Passage Gratuities	1	
		67,071
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	725	
Stores for India	1,221	
		1,946
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	3,157	
Books and Periodicals	48	
		3,205
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		260,529

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Leave and Deputation Salaries, &c.	2,142	
Sterling Overseas Pay	2,439	
Stores for India	2,457	
		7,038
TOTAL		£267,567

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No 9e.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£
STATIONERY AND PRINTING:	
Sale of Government Publications	35

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	1,374	
Sterling Overseas Pay	995	
		2,369
EXCISE:		
Leave and Deputation Salaries, &c.	302	
Stores for India	11	
		313
FOREST:		
Leave and Deputation Salaries, &c.	6,990	
Sterling Overseas Pay	2,410	
Stores for India	9	
		9,409
IRRIGATION WORKS—MISCELLANEOUS EXPENDITURE:		
Leave and Deputation Salaries, &c.	18,564	
Sterling Overseas Pay	12,958	
Expenses connected with recruitment	252	
Stores for India	760	
		32,534
IRRIGATION, NAVIGATION, &c.—MISCELLANEOUS EXPENDITURE:		
Leave and Deputation Salaries, &c.	2,444	
Sterling Overseas Pay	585	
Government Scholarships	139	
		3,168
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	154	
B. Legislative Bodies: Leave and Deputation Salaries, &c.	86	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	4,084	
Sterling Overseas Pay	2,455	
D. Commissioners:		
Leave and Deputation Salaries, &c.	3,041	
Sterling Overseas Pay	521	
E. District Administration:		
Leave and Deputation Salaries, &c.	20,748	
Sterling Overseas Pay	7,615	
Stores for India	118	
		38,822
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	13,885	
Sterling Overseas Pay	2,677	
		16,562
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	2,030	
Sterling Overseas Pay	513	
Stores for India	580	
		3,123
POLICE:		
Leave and Deputation Salaries, &c.	12,550	
Sterling Overseas Pay	9,508	
Expenses connected with recruitment	116	
Stores for India	8	
		22,182
SCIENTIFIC DEPARTMENTS:		
Leave and Deputation Salaries, &c.		29
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	6,162	
Sterling Overseas Pay	2,493	
B. Secondary: Leave and Deputation Salaries, &c.	579	
E. General:		
Leave and Deputation Salaries, &c.	3,170	
Sterling Overseas Pay	611	
Government Scholarships	934	
		13,949
Carried forward		142,460

No. 9e.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE PUNJAB, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		142,463
MEDICAL:		
Leave and Deputation Salaries, &c.	7,685	
Sterling Overseas Pay	7,348	
Contribution to Tropical Diseases Bureau	15	
Stores for India	1,275	
		16,323
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	2,213	
Sterling Overseas Pay	1,936	
Stores for India	105	
		4,254
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,194	
Sterling Overseas Pay	3,080	
Contribution to the Tropical Diseases Bureau	16	
Stores for India	3,993	
		10,283
INDUSTRIES:		
Leave and Deputation Salaries, &c.	269	
Sterling Overseas Pay	341	
Stores for India	2,843	
		3,453
MISCELLANEOUS DEPARTMENTS:		
Stores for India		76
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	6,855	
Sterling Overseas Pay	4,400	
Stores for India	834	
		12,089
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	27,895	
General Pensions	27,264	
Passage Gratuities	246	
		55,405
STATIONERY AND PRINTING:		
Stores for India		1,937
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	2,033	
Books and Periodicals	36	
		2,069
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		248,349

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Stores for India		89,942
HYDRO-ELECTRIC SCHEME:		
Leave and Deputation Salaries, &c.	22	
Sterling Overseas Pay	244	
Expenses connected with Recruitment	109	
Stores for India	237	
		612
CIVIL WORKS—CAPITAL EXPENDITURE:		
Stores for India		214
TOTAL		£339,117

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9f.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.	£
STATIONERY AND PRINTING:	
Sale of Government Publications	25

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	3,187	
Sterling Overseas Pay	2,008	
		5,195
EXCISE:		
Leave and Deputation Salaries, &c.	998	
Sterling Overseas Pay	251	
		1,249
STAMPS:		
Stores for India		197
FOREST:		
Leave and Deputation Salaries, &c.	17,180	
Sterling Overseas Pay	14,587	
Expenses connected with recruitment	433	
Stores for India	1	
		32,201
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS—WORKING EXPENSES:		
Stores for India		964
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	3,766	
Sterling Overseas Pay	1,337	
Expenses connected with recruitment	533	
General Pensions	573	
		6,209
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	381	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	6,121	
Sterling Overseas Pay	3,512	
D. Commissioners:		
Leave and Deputation Salaries, &c.	11,451	
Sterling Overseas Pay	1,340	
E. District Administration:		
Leave and Deputation Salaries, &c.	23,952	
Sterling Overseas Pay	10,362	
		57,119
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	18,837	
Sterling Overseas Pay	2,614	
Stores for India	51	
		21,502
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	480	
Sterling Overseas Pay	964	
Expenses connected with recruitment	105	
Stores for India	1,121	
		2,670
POLICE:		
Leave and Deputation Salaries, &c.	14,550	
Sterling Overseas Pay	11,640	
Expenses connected with recruitment	144	
Stores for India	90	
		26,424
PORTS AND PILOTAGE:		
Leave and Deputation Salaries, &c.	599	
Stores for India	2	
		601
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	4,136	
Sterling Overseas Pay	4,417	
B. Secondary:		
Leave and Deputation Salaries, &c.	1,118	
Sterling Overseas Pay	243	
D. Special: Leave and Deputation Salaries, &c.	785	
E. General:		
Leave and Deputation Salaries, &c.	3,747	
Sterling Overseas Pay	513	
Government Scholarships	5,755	
		20,714
Carried forward		175,045

No. 9f.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BURMA, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSMENTS—*continued.*

	£	£
Brought forward		175,045
MEDICAL:		
Leave and Deputation Salaries, &c.	7,245	
Sterling Overseas Pay	6,344	
Contribution to the Tropical Diseases Bureau	30	
Stores for India	696	
		14,315
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	3,631	
Sterling Overseas Pay	1,140	
Contribution to the Tropical Diseases Bureau	30	
Stores for India	441	
		5,242
AGRICULTURE:		
Leave and Deputation Salaries, &c.	3,757	
Sterling Overseas Pay	3,090	
Stores for India	2,887	
		9,734
INDUSTRIES:		
Leave and Deputation Salaries, &c.	718	
Expenses connected with Recruitment	72	
Stores for India (Adjustment)	−2	
		788
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.	1,792	
British Empire Exhibition, 1924 (expenditure in connection with officers on deputation)	689	
Sterling Overseas Pay	267	
		2,748
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	15,588	
Sterling Overseas Pay	6,435	
Stores for India	49,862	
		71,885
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	18,982	
General Pensions	35,697	
Passage Gratuities	14	
		54,693
STATIONERY AND PRINTING:		
Leave and Deputation Salaries, &c.	1,123	
Stores for India	12,252	
		13,375
MISCELLANEOUS:		
Leave and Deputation Salaries, &c.	201	
Allowances, &c., of Selected Candidates for the Indian Civil Service	697	
Books and Periodicals	31	
		929
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£348,754

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS:		
Sterling Overseas Pay	903	
Stores for India	561	
		1,464
TOTAL		£350,218

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9g.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£
STATIONERY AND PRINTING:	
Sale of Government Publications	15

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Sterling Overseas Pay	872	
Stores for India	72	
		944
EXCISE: Stores for India		184
FOREST:		
Leave and Deputation Salaries, &c.	2,126	
Sterling Overseas Pay	1,628	
		3,754
IRRIGATION, NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT: WORKING EXPENSES:		
Stores for India		20
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	4,353	
Sterling Overseas Pay	791	
General Pensions	785	
		5,929
GENERAL ADMINISTRATION:		
A. Heads of Provinces: Leave and Deputation Salaries, &c.	294	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	1,967	
Sterling Overseas Pay	1,776	
D. Commissioners:		
Leave and Deputation Salaries, &c.	547	
Sterling Overseas Pay	662	
E. District Administration:		
Leave and Deputation Salaries, &c.	22,087	
Sterling Overseas Pay	5,648	
		32,981
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	8,204	
Sterling Overseas Pay	3,264	
		11,468
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	1,385	
Sterling Overseas Pay	474	
Expenses connected with Recruitment	46	
Stores for India	5,423	
		7,328
POLICE:		
Leave and Deputation Salaries, &c.	9,780	
Sterling Overseas Pay	6,508	
Expenses connected with Recruitment	122	
		16,410
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	4,643	
Sterling Overseas Pay	3,316	
B. Secondary:		
Leave and Deputation Salaries, &c.	301	
Sterling Overseas Pay	300	
E. General:		
Leave and Deputation Salaries, &c.	1,176	
Sterling Overseas Pay	964	
Government Scholarships	1,417	
		12,122
MEDICAL:		
Leave and Deputation Salaries, &c.	7,379	
Sterling Overseas Pay	3,285	
Expenses connected with Recruitment	90	
Stores for India	12	
		10,766
Carried forward		101,906

No. 9g.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		101,906
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	1,392	
Sterling Overseas Pay	363	
Contribution to the Tropical Diseases Bureau	30	
		1,785
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,125	
Sterling Overseas Pay	1,821	
Stores for India	227	
Veterinary Scholarships	290	
		4,463
INDUSTRIES:		
Leave and Deputation Salaries, &c.	596	
Sterling Overseas Pay	360	
Government Scholarships	1,709	
Expenses connected with Recruitment	46	
		2,711
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.		615
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	4,811	
Sterling Overseas Pay	2,023	
Expenses connected with Recruitment	51	
Stores for India	7	
		6,892
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	18,824	
General Pensions	10,849	
		29,673
STATIONERY AND PRINTING:		
Stores for India		5,766
MISCELLANEOUS:		
Allowances, &c. of Selected Candidates for the Indian Civil Service	1,392	
Books and Periodicals	24	
		1,416
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£155,227

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9h.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£
STATIONERY AND PRINTING:	
Sale of Government Publications	4

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Leave and Deputation Salaries, &c.	521	
Sterling Overseas Pay	611	
		1,132
EXCISE:		
Sterling Overseas Pay	43	
Stores for India	73	
		116
FOREST:		
Leave and Deputation Salaries, &c.	6,684	
Sterling Overseas Pay	3,529	
Expenses connected with Recruitment	105	
		10,318
IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— WORKING EXPENSES:		
Stores for India		22
MISCELLANEOUS IRRIGATION EXPENDITURE:		
Leave and Deputation Salaries, &c.	4,379	
Sterling Overseas Pay	2,496	
Stores for India	9	
General Pensions	335	
		7,219
GENERAL ADMINISTRATION:		
A Heads of Provinces:		
Leave and Deputation Salaries, &c.	734	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,672	
Sterling Overseas Pay	1,218	
D. Commissioners:		
Leave and Deputation Salaries, &c.	4,501	
Sterling Overseas Pay	539	
E. District Administration:		
Leave and Deputation Salaries, &c.	13,628	
Sterling Overseas Pay	5,267	
Stores for India	151	
Contribution to the Tropical Diseases Bureau	6	
		28,716
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	6,431	
Sterling Overseas Pay	3,761	
		10,192
JAILS AND CONVICT SETTLEMENTS:		
Leave and Deputation Salaries, &c.	378	
Sterling Overseas Pay	168	
Contribution to the Tropical Diseases Bureau	12	
		558
POLICE:		
Leave and Deputation Salaries, &c.	8,724	
Sterling Overseas Pay	6,286	
Expenses connected with Recruitment	61	
Stores for India	39	
		15,110
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	2,119	
Sterling Overseas Pay	2,064	
B. Secondary:		
Leave and Deputation Salaries, &c.	91	
Sterling Overseas Pay	325	
E. General:		
Leave and Deputation Salaries, &c.	2,504	
Sterling Overseas Pay	731	
Government Scholarships	492	
		8,326
Carried forward		81,709

No. 9h.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from 1st April 1925 to 31st March 1926—*cont.*

DISBURSEMENTS—*continued.*

	£	£
Brought forward		81,709
MEDICAL:		
Leave and Deputation Salaries, &c.	3,293	
Sterling Overseas Pay	2,214	
Stores for India	64	
Contribution to the Tropical Diseases Bureau	36	
		5,607
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	699	
Sterling Overseas Pay	120	
Stores for India	9	
Contribution to the Tropical Diseases Bureau	6	
		834
AGRICULTURE:		
Leave and Deputation Salaries, &c.	2,685	
Sterling Overseas Pay	2,536	
Stores for India	9	
Veterinary Charges—Books and Periodicals	2	
		5,232
INDUSTRIES:		
Leave and Deputation Salaries, &c.	289	
Sterling Overseas Pay	51	
Expenses connected with Recruitment	55	
Stores for India	193	
		588
MISCELLANEOUS DEPARTMENTS:		
Leave and Deputation Salaries, &c.		682
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	3,588	
Sterling Overseas Pay	1,672	
Stores for India	177	
		5,437
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	11,878	
General Pensions	16,694	
Passage Gratuities (Adjustment)	—56	
		28,516
STATIONERY AND PRINTING:		
Stores for India		1,848
MISCELLANEOUS:		
Allowances, &c., of Selected Candidates for the Indian Civil Service	1,335	
Books and Periodicals	17	
		1,352
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£131,805

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS: Stores for India	789
TOTAL	£132,594

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 9i—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENT OF ASSAM, from 1st April 1925 to 31st March 1926.

RECEIPTS.

REVENUE.

	£	£
STATIONERY AND PRINTING:		
Sale of Government Publications		7

DISBURSEMENTS.

	£	£
LAND REVENUE:		
Sterling Overseas Pay	360	
Stores for India	70	
		430
EXCISE:		
Stores for India		31
FOREST:		
Leave and Deputation Salaries, &c.	2,141	
Sterling Overseas Pay	2,480	
		4,621
GENERAL ADMINISTRATION:		
A. Heads of Provinces:		
Sterling Overseas Pay	302	
C. Secretariat and Headquarters Establishment:		
Leave and Deputation Salaries, &c.	2,425	
Sterling Overseas Pay	1,962	
D. Commissioners:		
Leave and Deputation Salaries, &c.	2,487	
Sterling Overseas Pay	328	
E. District Administration:		
Leave and Deputation Salaries, &c.	13,266	
Sterling Overseas Pay	5,125	
Allowances, &c., of selected Candidates for the Indian Civil Service	150	
		26,045
ADMINISTRATION OF JUSTICE:		
Leave and Deputation Salaries, &c.	2,897	
Sterling Overseas Pay	1,096	
		3,993
POLICE:		
Leave and Deputation Salaries, &c.	2,921	
Sterling Overseas Pay	1,976	
Expenses connected with Recruitment	61	
Stores for India	267	
		5,225
EDUCATION:		
A. University:		
Leave and Deputation Salaries, &c.	1,709	
Sterling Overseas Pay	1,297	
B. Secondary:		
Leave and Deputation Salaries, &c.	129	
E. General:		
Leave and Deputation Salaries, &c.	1,102	
Sterling Overseas Pay	527	
Government Scholarships	47	
Stores for India	70	
		4,881
MEDICAL:		
Leave and Deputation Salaries, &c.	2,306	
Sterling Overseas Pay	1,513	
Contribution to the Tropical Diseases Bureau	30	
		3,849
PUBLIC HEALTH:		
Leave and Deputation Salaries, &c.	642	
Sterling Overseas Pay	538	
		1,180
AGRICULTURE:		
Sterling Overseas Pay		360
INDUSTRIES:		
Sterling Overseas Pay	113	
Government Scholarships	195	
		308
CIVIL WORKS:		
Leave and Deputation Salaries, &c.	2,796	
Sterling Overseas Pay	2,869	
Expenses connected with Recruitment	50	
		5,715
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Indian Civil Service Annuities	5,451	
General Pensions	4,873	
		10,324
STATIONERY AND PRINTING:		
Stores for India		82
MISCELLANEOUS:		
Books and Periodicals		36
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£67,080

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

Nos. 9j and 9k.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the HIGH COMMISSIONER FOR INDIA on account of the GOVERNMENTS OF COORG and SHAN STATES FEDERATION, from 1st April 1925 to 31st March 1926.

COORG.

	£	£
FOREST:		
Sterling Overseas Pay		615
GENERAL ADMINISTRATION:		
D. Commissioners:		
Sterling Overseas Pay		360
POLICE:		
Leave and Deputation Salaries, &c.		419
EDUCATION:		
B. Secondary:		
Leave and Deputation Salaries, &c.	113	
E. General:		
Sterling Overseas Pay	135	
		248
MEDICAL:		
Leave and Deputation Salaries, &c.	49	
Sterling Overseas Pay	311	
		360
CIVIL WORKS:		
Sterling Overseas Pay		330
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General Pensions		113
MISCELLANEOUS:		
Books and Periodicals		3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		£2,448

42, Grosvernor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

SHAN STATES FEDERATION.

	£	£
FOREST:		
Sterling Overseas Pay		1,260
GENERAL ADMINISTRATION:		
D. Commissioners:		
Sterling Overseas Pay	139	
E. District Administration:		
Leave and Deputation Salaries, &c.	315	
Sterling Overseas Pay	220	
		674
POLICE:		
Leave and Deputation Salaries, &c.	272	
Sterling Overseas Pay	250	
		522
CIVIL WORKS:		
Stores for India	463	
Expenses connected with Recruitment	174	
		637
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE		3,093

42, Grosvenor Gardens, S.W. 1,
May 1926.

G. H. STOKER,
Chief Accounting Officer.

No. 10.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1925; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1925.			
Permanent Debt.	£ s. d.		£ s. d.
India 7 per Cent. Stock	979,495 4 2	7	68,564 13 4
India 5½ per Cent. Stock	21,503,111 19 11	5½	1,182,671 3 2
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,842,884 8 10	3½	3,109,500 19 1
India 3 per Cent. Stock	77,121,302 14 1	3	2,313,639 1 7
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,958 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1925	263,397,546 13 10		9,611,109 8 1
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	18,671,431 18 4	4·2994	802,759 10 11
Eastern Bengal Railway: Annuity terminating in 1957	2,167,339 4 7	3·85	83,442 11 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	7,031,482 9 10	3·825	268,954 4 1
Great Indian Peninsula Railway: Annuity terminating in 1948	21,705,121 3 4	2·85	618,595 19 1
Madras Railway: Annuity terminating in 1956	9,261,146 4 3	3·5125	325,297 15 3
TOTAL Capital Liability in course of Discharge and Annual Interest thereon, on 31st March 1925	58,836,521 0 4		2,099,050 0 6
TOTAL Debt, and Annual Interest thereon, on 31st March 1925	322,234,067 14 2		11,710,159 8 7
DEBT CREATED IN THE YEAR 1925-26.			
Permanent Debt.			
Debenture Stock issued by the Great Indian Peninsula Railway Company for which the Secretary of State became liable on the termination of the contract with the Company on 1st July 1925	3,500,000 0 0	3½	122,500 0 0
TOTAL Debt, and Annual Interest thereon, created in the year ended 31st March 1926	3,500,000 0 0		122,500 0 0
£	325,734,067 14 2		11,832,659 8 7
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Outstanding on the 1st April 1917	100,000,000 0 0	5	5,000,000 0 0
Outstanding on the 1st April 1925	18,806,362 4 4	5	940,318 2 3

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1926; the Debt and Interest reduced in on the 31st March 1926; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1925–26.			
Permanent Debt:	£ s. d.		£ s. d.
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
5½ per Cent. Stock	279,893 10 6	5½	15,394 2 10
3½ per Cent. Stock	175,000 0 0	3½	6,125 0 0
3 per Cent. Stock	97,117 9 5	3	2,913 10 5
PERMANENT Debt, and Annual Interest thereon, reduced in the year ended 31st March 1926	552,010 19 11		24,432 13 3
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	346,201 6 0	4·2994	14,884 11 7
Eastern Bengal Railway: Annuity terminating in 1957	33,729 1 4	3·85	1,298 11 5
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	103,386 4 10	3·825	3,954 10 6
Great Indian Peninsula Railway: Annuity terminating in 1948	654,550 15 1	2·85	18,654 14 0
Madras Railway: Annuity terminating in 1956	164,515 12 4	3·5125	5,778 12 3
TOTAL Capital Liability, in course of discharge and Annual Interest thereon, reduced during the year ended 31st March 1926	1,302,382 19 7		44,570 19 9
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1926	1,854,393 19 6		69,003 13 0
TOTAL DEBT ON 31ST MARCH 1926.*			
Permanent Debt:			
India 7 per Cent. Stock	979,495 4 2	7	68,564 13 4
India 5½ per Cent. Stock	21,223,218 9 5	5½	1,167,277 0 4
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1926	266,345,535 13 11		9,709,176 14 10
Indian Railway Annuities.			
East Indian Railway: Annuity terminating in 1953	18,325,230 12 4	4·2994	787,874 19 2
Eastern Bengal Railway: Annuity terminating in 1957	2,133,610 3 3	3·85	82,143 19 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,928,096 5 0	3·825	264,999 13 8
Great Indian Peninsula Railway: Annuity terminating in 1948	21,050,570 8 3	2·85	599,941 5 1
Madras Railway: Annuity terminating in 1956	9,096,630 11 11	3·5125	319,519 3 0
TOTAL Capital Liability, in course of discharge and Annual Interest thereon, on 31st March 1926	57,534,138 0 9		2,054,479 0 9
TOTAL Debt, and Annual Interest thereon, on 31st March 1926	323,879,673 14 8		11,763,655 15 7
£	325,734,067 14 2		11,832,659 8 7
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1917–25	81,193,637 15 8	5	4,059,681 17 9
Outstanding on the 31st March 1925	18,806,362 4 4	5	940,318 2 3
	100,000,000 0 0		5,000,000 0 0
Reduction during 1925–26	486,550 14 11	5	24,327 10 9
Outstanding on the 31st March 1926	18,319,811 9 5	5	915,990 11 6
£	18,806,362 4 4		940,318 2 3

* For Analysis, *see* overleaf.

No. 10.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1926

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
Debt, exclusive of that incurred for Railways shown below:	£ s. d.	£ s. d.		£ s. d.
India 7 per Cent. Stock	*—71,828 10 8*	- - -	7	*—5,027 19 11*
India 5½ per Cent. Stock	*— 283,780 0 7*	- - -	5½	*—15,607 18 0*
India 4½ per Cent. Stock	9,500,000 0 0	- - -	4½	427,500 0 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,767,447 13 0	- - -	3	773,023 8 7
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		93,972,752 7 4	-	3,136,346 2 0
Debt incurred for Railway purposes:				
India 7 per Cent. Stock	1,051,323 14 10	- - -	7	73,592 13 3
India 5½ per Cent Stock	21,506,998 10 0	- - -	5½	1,182,884 18 4
India 4½ per Cent. Stock	30,500,000 0 0	- - -	4½	1,372,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,737 11 8	- - -	3	1,537,702 2 7
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
East Indian Railway Annuity	18,325,230 12 4	- - -	4·2994	787,874 19 2
Eastern Bengal Railway Annuity	2,133,610 3 3	- - -	3·85	82,143 19 10
Scinde Punjab and Delhi Railway Annuity	6,928,096 5 0	- - -	3·825	264,999 13 8
Great Indian Peninsula Railway Annuity	21,050,570 8 3	- - -	2·85	599,941 5 1
Madras Railway Annuity	9,016,630 11 11	- - -	3·5125	319,519 3 0
		229,906,921 7 4	-	8,627,309 13 7
		323,879,673 14 8	-	11,763,655 15 7

CHARGE FOR MANAGEMENT OF DEBT DURING THE YEAR ENDED 31ST MARCH 1926.

Average Amount of India Stocks on which Interest was paid during the year 1925.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 7 per Cent. Stock	978,574 4 8	920 19 6
India 5½ per Cent. Stock	21,467,915 3 1	52,509 8 11
India 4½ per Cent. Stock	39,886,180 11 3	113,819 8 9
India 3½ per Cent. Stock	85,930,337 13 7	2,893,796 15 2
India 3 per Cent. Stock	76,097,543 15 1	1,009,770 0 8
India 2½ per Cent. Stock	11,461,070 4 7	78,916 2 2
£	*235,821,621 12 3	4,149,732 15 2

* Of which 17,939,307*l.* 6*s.* 6*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1925:		
Sterling Debt:		
On 217,882,314*l.* 5*s.* 9*d.* India Stocks, at 300*l.* per million	65,364 13 10	
On 17,939,307*l.* 6*s.* 6*d.* India Stocks held on Transfer by Deed Register at 330*l.* per million	5,919 19 5	
„ 8,410,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,998 4 5	
		73,282 17 8
BANK OF IRELAND.		
Charge for Management for the Year 1925:		
On 4,149,732*l.* 15*s.* 2*d.* India Stocks, at 360*l.* per million	—	1,493 17 0
IMPERIAL BANK OF INDIA.		
Charge for Management of Rs. 9,04,32,558 Indian Government Rupee Loans for the year ended 31st December 1925, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management of 18,500,000*l.* East Indian Railway Debenture Stocks for the year ended 31st March 1926 at 230*l.* per million	—	4,255 0 0
£		84,031 14 8

INDIA OFFICE,
May 1926.

SIDNEY TURNER,
Accountant-General.

No. 11.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1925 and 31st March 1926. (*Section* 26 (2), Government of India Act.)

SALARIES.

One Principal to be paid as Assistant Secretary, Old Establishment, on the scale £800, rising by £50 annually to £1,000 and to enter the scale at £825.

Additional Superintending Executive Officer in lieu of an Administrative Officer.

Two additional Higher Executive Officers in lieu of one Assistant Principal and one Administrative Officer.

Additional Member, Medical Board. New non-pensionable office, held by retired officers of the Indian Medical Service on a short-term engagement. Inclusive salary £400.

No. 11.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1926–27.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Bayley, Sir Stewart Colvin, G.C.S.I., C.I.E.	Secretary, Political Department, and Member of Council.	—	—	—	Death	—	280 0 0
Black, George Chesser	Inspector of Stores, India Store Depôt.	—	—	—	Ditto	—	135 0 0
Bishop, Robert	Messenger	—	—	—	Ditto	—	52 10 0
Charlton, Alfred	Higher Executive Officer, Office of the High Commissioner for India.	60	43	520 10 10	Age	260 5 5 S. 90 17 6	—
Clench, Robert Cherrett	Executive Officer	61	42	387 10 0	Ditto	193 15 0 S. 82 11 0	—
Collins, Sidney Arthur	Principal Executive Officer, Store Department.	60	40	650 0 0	Ditto	325 0 0 S. 107 0 0	
de Beaurepaire, Ernest Lucien.	Higher Executive Officer, Office of the High Commissioner for India.	60	41	525 0 0	Ditto	262 10 0 S. 91 8 6	—
Hill, Frederick George	Administrative Officer	61	43	670 0 0	Ditto	335 0 0 S. 109 10 0	—
James, Thomas Walter	Messenger and Hall Porter.	60	14	137 1 0	Ditto	23 19 8 S. 14 18 4	—
Knight, Arthur Sidney	Keeper of Records, Accountant-General's Department.	62	14	145 0 0	Ditto	25 7 6 S. 16 5 0	—
Mitchell, Horace	Superintendent of Records	60	41	700 0 0	Ditto	350 0 0 S. 106 19 0	—
O'Brien, William John	Clerk for Ordnance Stores, Store Department.	65	17	194 1 3	Ditto	41 4 9 S. 23 11 9	—
Page, Robert	Messenger	65	15	117 10 0	Ditto	22 0 7 S. 14 10 10	—
Segrave, Sir Thomas George, C.B.E.	Shipping Surveyor and Adviser, India Store Depôt.	61	18	600 0 0	Ditto	135 0 0 S. 42 10 3	—
Thompson, Charles Thomas.	Higher Executive Officer, Store Department.	61	43	500 0 0	Ditto	250 0 0 S. 98 2 6	—
Troy, Patrick	Messenger	65	24	173 5 0	Ditto	51 19 6 S. 25 1 7	—
						3,099 8 8	467 10 0
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						—	74 1 8
					TOTAL	3,099 8 8	541 11 8
					INCREASE	£2,557 17 0	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased, are Supplementary Superannuation Allowances, based on Civil Service Bonus, awarded in accordance with Treasury Minute of 25th March 1922. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 11.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.						£ s. d.	£ s. d.
Charman, Joseph	Labourer, India Store Depôt.	—	—	—	Death	—	73 0 0
Circuit, Thomas Stephen	Unestablished Messenger	65	25	34s. a week	Age	27 14 3 S. 22 3 5	—
						49 17 8	73 0 0
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	41 2 0
					TOTAL	49 17 8	114 2 0
					DECREASE	£64 4 4	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1926–27.

	1926–27. Pensions granted.	1926–27. Portion commuted.	1926–27. Net Amount payable.	1925 26. Pensions granted.	1925 26. Portion commuted.	1925 26. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	40,103	781	39,322	37,545	781	36,764	2,558	
Compensation allowances	2,514	78	2,436	2,514	78	2,436	—	
Compassionate allowances	1,837	—	1,837	1,901	—	1,901	—	64
Injury allowances	54	—	54	54	—	54	—	—
£	44,508	859	43,649	42,014	859	41,155	2,558	64
					INCREASE		£2,494	

No. 12.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1926; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1927.

		1926–27.	1925–26.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		192,984	193,090	—	106
LAW CHARGES		200	138	62	—
POSTAGE TO INDIA		500	413	87	—
TELEGRAMS TO INDIA		6,000	5,045	955	—
OFFICE CONTINGENCIES		23,000	18,618	4,382	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		400	129	271	—
STATIONERY, PRINTING, AND BOOKBINDING		7,800	7,151	649	—
MISCELLANEOUS (HOME ADMINISTRATION)		1,000	117	883	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		15,994	14,702	1,292	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	247,878	239,403	8,581	106
			NET INCREASE	£8,475	
SUPERANNUATION AND RETIRED ALLOWANCES	£	*44,508	*42,014	2,494	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1925.	Numbers. 1 April 1926.		1926–27.	1925–26.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,960	24,659	2,301	—
137	132	Correspondence Department	72,706	74,706	—	2,000
122	123	Accountant-General's Department	44,122	43,195	927	—
10	10	Record Department	3,420	3,816	—	396
21	18	Telegraph and Mails Branch	5,408	6,039	—	631
46	47	Typing Branch	8,138	7,859	279	—
21	22	Miscellaneous Officers, &c.	13,385	13,432	—	47
62	62	Office Keepers and Messengers	11,384	11,514	—	130
37	37	Housekeeper, Housemaids, and Charwomen	2,985	3,011	—	26
12	12	Artificers and Labourers employed at the India Office	2,341	2,292	49	—
13(2)	14(2)	Temporary Assistance, Overtime, and Sunday Pay	2,135	2,567	—	432
497	493	£	192,984	193,090	3,556	3,662
				NET DECREASE	£106	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Details of the foregoing.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1925.	Numbers. 1 April 1926.	Salaries, Wages, and Allowances.			1926-27.	1925-26.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State	-		3,000	3,000
1	1	Deputy Under Secretary of State	—		2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*		3,370	3,208
10	10	Members of Council (2)	1,200*l.*		18,390	16,251
14	14			£	26,960	24,659

(1) One is also Clerk of the Council.
(2) The three Indian Members receive an allowance of 600*l.* a year each.

1 April 1925.	1 April 1926.				1926-27.	1925-26.
		Correspondence Department (including Financial, Public and Judicial, Military, Political and Secret, Public Works, Services and General, Economic and Overseas).				
8	8	Assistant Secretaries(1)	1,000*l.* 50*l.*—1,200*l.*		10,633	11,346
18	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*		19,451	19,161
9	9	Assistant Principals(4)	200*l.*—20*l.*- 240*l.* 240*l.*—25*l.*—500*l.*		5,170	4,478
1	1	Administrative Officer for Non-Effective questions	750*l.*		962	969
5	5	Administrative Officers(5)	400*l.*—15*l.*—500*l.*		3,693	3,683
1	1	Chief Executive Officer	750*l.*—25*l.*—850*l.*		1,009	994
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*		1,622	1,587
5	3	Higher Executive Officers	400*l.* 15*l.*—500*l.*		1,960	2,474
3	4	Executive Officers (Training Grade)(6)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		1,769	1,781
6	6	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*		2,980	2,894
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.* 300*l.*		394	386
56	54	Clerical Officers (men)(7)	80*l.*—5*l.* 100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		13,060	12,727
11	9	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.* 7*l.* 10*s.* 180*l.*		1,752	2,056
		Secretary, Military Department, and Staff.				
1	1	Secretary(8)	1,200*l.*		1,477	3,022
1	1	Personal Assistant to the Secretary(9)	500*l.*		684	690
1	1	G.S.O. I.	—		1,278	1,279
		Political Aide-de-Camp to the Secretary of State.				
1	1	Political Aide-de-Camp to the Secretary of State(10)	800*l.*		1,020	1,027
1	1	Assistant to the Political Aide-de-Camp	350*l.*—15*l.*—500*l.*		633	619
		Indo-European Telegraph, Public Works Department.				
1	1	Director-in-Chief(11)	750*l.*		962	969
1	1	Assistant to the Director-in-Chief(11)(12)	—		558	975
1	1	Clerk for special duties	500*l.*—20*l.*- 600*l.*		789	771
1	1	Executive Officer (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		398	384
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		248	236
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		204	198
137	132			£	72,706	74,706

(1) Seven are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum. One appointment will be abolished from 1st October 1926.
(2) Three are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; one receives an allowance of 150*l.* as Private Secretary to the Permanent Under Secretary of State; one receives an allowance of 80*l.* plus 10*l.* linen allowance as Resident Clerk; one receives an allowance of 50*l.* as Reading Clerk to the Council; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; one receives an allowance of 150*l.* as Private Secretary to the Parliamentary Under Secretary of State; and one receives an allowance of 50*l.* per annum for compiling a portion of the "India Office List" up to the 30th April 1926.
(6) One receives a personal allowance of 100*l.* per annum up to 3rd June 1926, and one receives an allowance of 40*l.* as Deputy Reading Clerk to the Council.
(7) One receives an allowance of 20*l.* per annum for assisting the Editors of the "India Office List."
(8) Holder of appointment up to 13th April 1926 paid as General not in command. Present incumbent receives salary of 1,200*l.* in addition to unemployed pay.
(9) Temporary appointment.
(10) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Non-pensionable appointment.
(11) Non-pensionable appointment.
(12) Present incumbent is a retired officer of the Indian Service, receiving a salary of 400*l.*

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1925.	Numbers. 1 April 1926.	Salaries, Wages, and Allowances—*continued.*		1926-27.	1925-26.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,419	1,399
1	—	Assistant Principal(2)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*	—	432
2	—	Administrative Officers(3)	400*l.*—15*l.*—500*l.*	—	1,179
1	1	Deputy Accountant-General(5)(4)	850*l.*—25*l.*—1,000*l.*	1,220	1,227
1	1	Assistant Accountant-General(6)	750*l.*—25*l.*—850*l.*	1,070	1,047
4	5	Superintending Executive Officers(7)	550*l.*—20*l.*—700*l.*	4,675	3,276
11	13	Higher Executive Officers	400*l.*—15*l.*—500*l.*	8,273	7,487
14	13	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	4,691	4,871
9	10	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	5,119	4,939
2	2	Higher Clerical Officers (women) (8)	230*l.*—10*l.*—300*l.*	796	780
59	60	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	14,127	13,312
15	15	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	2,979	2,896
1	1	Comptometer Operator	46*s.* 3*d.* a week—2*s.*—52*s.* 3*d.* a week (inclusive). (9)	134	133
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	219	217
122	123		£	44,122	43,195

(1) The Accountant-General is also Controller of Pension Funds.
(2) Replaced by Higher Executive Officer.
(3) One replaced by a Superintending Executive Officer and one by a Higher Executive Officer.
(4) Designated Chief Accountant in 1925 Account.
(5) Present incumbent is paid as Deputy Accountant-General (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*
(6) Designated Deputy Chief Accountant in 1925 Account.
(7) Three are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(8) One receives an allowance of 1*l.* a month for special duties.
(9) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent, Record Department	550*l.*—20*l.*—700*l.*	727	907
1	1	Parliamentary Clerk (1)	400*l.*—15*l.*—500*l.*	651	707
1	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	432	590
3	2	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	487	712
2	3	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	616	400
1	1	Keeper of Records (2)	150*l.*—7*l.* 10*s.*—175*l.*	271	268
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	236	232
10	10			3,420	3,816

(1) Receives allowance of 80*l.* as Resident Clerk.
(2) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	789	795
2	2	Higher Clerical Officers (2) (3)	300*l.*—15*l.*—400*l.*	1,126	1,167
15	13	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,227	3,639
2	1	Clerical Officers (women)(3)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	209	385
1	1	Girl Messenger (4)	13*s.* to 26*s.* a week (inclusive) according to age.	57	53
21	18			5,408	6,039

(1) Receives an allowance of 100*l.* per annum while in charge of the Branch.
(2) One received up to 30th April 1926 an allowance of 35*l.* per annum as Deputy Head of the Telegraph Section, and receives an allowance of 50*l.* as Assistant Editor of Telegraph Codes.
(3) Telegraph allowances (250*l.* in all) divided between a Higher Clerical Officer and the Clerical Officers ceased 30th April 1926. Thereafter provision for overtime and Sunday pay is included under "Temporary Assistance, Overtime and Sunday Pay," page 154.
(4) Appointment on temporary basis.

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1925.	Numbers. 1 April 1926.			1926-27.	1925-26.
		Salaries, Wages, and Allowances—*continued.*			
		Typing Branch(1).			
				£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.* 230*l.*	344	348
3	3	Superintendents	150*l.* 7*l.* 10*s.*—180*l.*	814	814
20	19	Shorthand Typists (2)	28*s.* a week 2*s.* 6*d.* 46*s.* a week.	3,495	3,380
18	20	Typists (3)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,152	3,008
2	2	Hectographists	15*s.* a week—2*s.*—25*s.* a week	228	226
2	2	Girl Messengers(4)	13*s.* to 26*s.* a week (inclusive), according to age.	105	83
46	47		£	8,138	7,859

(1) The authorised establishment of the Typing Branch is, one Chief Superintendent, four Superintendents, 20 Shorthand Typists, and 80 Typists. The estimate for 1926-27 provides for the full establishment, less two typists, throughout the year, either on a permanent or temporary basis. 1,064*l.* is included under temporary staff, p. 154.

(2) One receives an allowance of 80*l.* per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 40*l.* per annum while attached to the Private Secretary's Office, and two each an allowance of 2*s.* 6*d.* a week in compensation for late additional duty

(3) Two each receive 2*s.* a week extra as Examiners.

(4) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
1	1	Additional Assistant Private Secretary to the Secretary of State(1)	500*l.*	684	690
1	1	Government Director of Indian Railway Companies(1) (2)	1,000*l.*	1,320	1,227
—	—	Assistant Government Director of Indian Railway Companies(3)	—	226	230
1	1	Librarian	600*l.*	789	795
1	1	Assistant Librarian	400*l.*	558	563
1	1	Sub-Librarian	300*l.*	432	437
2	2	Clerical Officers employed in the Library (4)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.* 15*l.* 150*l.* 150*l.* 10*l.*—250*l.*	540	521
1	1	Clerk, Oriental Side, Library(5)	100*l.* 10*l.* 200*l.*	279	270
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(1)	600*l.*	820	827
1	1	Member of the Medical Board(1)	450*l.*	651	657
1	1	Additional Member of Medical Board(1)	150*l.* (inclusive)	150	125
—	—	Representative of the Government of India for International, Sanitary, Health, Quarantine, &c., questions (1) (6)	300*l.* (inclusive)	300	—
1	1	Clerical Assistant to the Medical Adviser(7)	100*l.*—10*l.*—180*l.*	279	269
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,419	1,427
1	1	Assistant Solicitor (8)	750*l.*—25*l.*—900*l.*	1,002	978
1	1	Clerk, Legal Adviser and Solicitor's Department (9)	200*l.*—15*l.* 305*l.* 305*l.*—20*l.*—400*l.*	587	568
1	1	Clerk, Legal Adviser and Solicitor's Department(1)	200*l.* 10*l.*—250*l.* (inclusive).	245	235
1	1	Inspector of Military Equipment and Clothing(1)(10)	—	—	—
1	1	Assistant to the Inspector of Military Equipment and Clothing (11)	250*l.*—10*l.*—450*l.*	684	690
1	1	Surveyor and Clerk of the Works(12)	300*l.*—10*l.* 400*l.*	495	764
1	1	Assistant to Surveyor and Clerk of the Works(13)	180*l.*—10*l.*—300*l.*	216	500
1	1	Information Officer(14)	900*l.*—50*l.*—1,100*l.* (inclusive).	1,099	1,049
1	1	Historiographer(15)	1,000*l.*, inclusive of pension earned by previous service.	610	610
21	22			13,385	13,432

(1) Non-pensionable appointment.

(2) To be replaced from 1st October 1926 by a permanent officer designated "Railway Adviser and Government Director," salary 1,000*l.*—50*l.*—1,200*l.* First incumbent, an Assistant Secretary, to receive existing salary of 1,200*l.*

(3) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l.*

(4) One receives an allowance of 12*l.* 10*s.* per annum for translations.

(5) Present incumbent is paid as a Clerical Officer.

(6) Vacant 1st April 1926. Appointment of future representative under consideration.

(7) Inclusive salary not to be less than 220*l.* a year with periodical increments.

(8) Scale personal to present incumbent.

(9) Present incumbent proceeds to 450*l.* a year.

(10) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged to "Army Miscellaneous."

(11) Present incumbent paid as a Higher Executive Officer, 400*l.*—15*l.*—500*l.*

(12) Salary personal to present incumbent. To be replaced by a temporary non-pensionable officer from 10th June 1926.

(13) Salary personal to present incumbent. Appointment to be abolished from 7th September 1926.

(14) Present incumbent paid on a scale 1,000*l.* for 3 years, then by 50*l.* to 1,100*l.* (inclusive). Temporary post.

(15) Temporary post created for a period of five years.

No. 12.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1925.	Numbers. 1 April 1926.				1926-27.	1925-26.
		Salaries, Wages, and Allowances—*continued.*				
		Office Keepers and Messengers.			£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.		324	321
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*		279	283
19	16	Messengers, First Class (with uniform)(2)	105*l.*—2*l.* 10*s.*—120*l.*		3,346	3,866
19	17	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*		3,334	3,411
22	27	"Unestablished" Messengers (with uniform)	29*s.*—1*s.*—34*s.* a week		4,101	3,633
62	62			£	11,384	11,514

(1) Present incumbent is paid at a salary of 180*l.*, without apartments.
(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l.* and two 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Deputy Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* and one 10*l.* as Hall Porters; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l.* for assisting the Keeper of Records, Accountant-General's Department.
(3) One receives 5*l.* for assisting the Keeper of Records, Registry and Record Department.

		Housekeeper, Housemaids, and Charwomen.				
1	1	Housekeeper (with apartments)	120*l.*		198	201
30	30	Housemaids(1)	17*s.* a week		2,323	2,310
6	6	Charwomen	17*s.* a week		464	500
37	37			£	2,985	3,011

(1) One receives allowance of 2*l.* a year as Resident Housemaid.

12	12	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works		2,341	2,292
13	14	Temporary Assistance, Overtime and Sunday Pay	—		2,135	2,567

Contingencies of the India Office.	1926-27.	1925-26.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,800	4,666	134	—
Repairs, Furniture, and Fittings	8,200	5,653	2,547	—
Coal and Firewood	1,200	1,251	—	51
Gas and Electric Lighting; and House Articles	1,500	1,531	—	31
Postage (excluding Postage to India)	1,100	895	205	—
Inland Telegrams	150	150	—	—
Travelling Expenses	150	152	—	2
Newspapers, Books, Parliamentary Papers, &c.	1,300	923	377	—
Advertisements	850	353	497	—
Stamps	50	9	41	—
Postal and Money Orders	50	15	35	—
Messengers' Uniforms	500	309	191	—
Messengers' Allowances for Night Watching	350	329	21	—
Miscellaneous	2,800	2,382	418	—
£	23,000	18,618	4,466	84
		Net Increase	£4,382	

No. 12.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1925.	Numbers. 1 April 1926.			1926-27.	1925-26
				£	£
1	1	Auditor(1)	—	1,700	1,706
1	1	Assistant to the Auditor (2)	850*l.* 25*l.* 1,000*l.*	1,321	1,298
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,443	3,370
5	5	Higher Executive Officers(4)	400*l.*—15*l.* 500*l.*	3,911	3,188
6	6	Executive Officers (Training Grade)(5)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	2,163	1,832
8	8	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,321	1,809
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	394	244
1	1	Comptometer Operator	44*s.* 6*d.* a week—2*s.*—50*s.* 6*d.* a week (inclusive)(4).	114	109
2	2	Girl Messengers(5)	13*s.* to 26*s.* a week (inclusive) according to age.	83	94
6	5	Temporary Clerks	—	484	1,052
—	—	Overtime	—	60	—
36	35		£	15,994	14,702
			INCREASE	£1,292	

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.
(5) Appointments on temporary basis.

No. 13.—ESTABLISHMENT of the High Commissioner for *India*: (A) Salaries and Wages as on the 31st March 1926; and (B) Estimate of the amount required in the Year ending 31st March 1927 to pay the other Expenses of his Offices.

(A)—*As on 31st March* 1926.

	£	£
Salaries and Allowances	102,500	
War Bonus	47,200	
		149,700
Wages of Labourers, &c., at the Store Department at Lambeth	11,200	
War Bonus, &c.	8,800	
		20,000
Total		169,700

(B)—*Estimate of other Charges for* 1926–27.

Contingencies of the Store Department at Lambeth, viz.: Travelling allowances, Maintenance of Buildings, Fuel and Lighting, Rates, &c.	17,000
Other Office Contingencies, mainly in respect of the High Commissioner's Offices at Grosvenor Gardens, viz.: Maintenance, Fuel and Lighting, Rates, &c.	7,600
Stationery, Printing, and Bookbinding	6,000
Postage, Telegrams, and Miscellaneous charges	3,800
Total	34,400
Education Department:	
Maintenance Charges, &c., of Hostel at 21, Cromwell Road, and other Miscellaneous Charges of the Department	2,600
Grants to Oxford and Cambridge Universities, and Allowances to Local Advisers	1,700
Total	4,300
Indian Trade Commissioner's Department	5,300
Grand Total	£213,700

The above sums are spent under the separate control of the Government of India, to whom the High Commissioner is responsible.

G. H. STOKER,
Chief Accounting Officer.

EAST INDIA (HOME ACCOUNTS).

Bombay Govt
20-9-27

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

LIBRA
OF TH
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India Office,
26th May 1927.

A. HIRTZEL,
Under Secretary of State for India.

LONDON:
PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
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LIST.

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LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Ps 9661 Wt P 387 621/195 375 5.27 [I.O.P.]

No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of

RECEIPTS.

				Home Treasury.			Gold Standard Reserve.			£	s.	d.
Balance on the 1st April 1925, held as follows:—				£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants				1,019,778	16	6	3,186	0	10			
British Treasury Bills				12,295,619	12	7	—					
				13,315,398	9	1	3,186	0	10	13,318,584	9	11
REVENUE.												
RAILWAYS:												
STATE RAILWAYS:												
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock				£	s.	d.						
				235	11	0						
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:												
Madras and Southern Mahratta Railway (Mysore Railway)				48,000	0	0						
SUBSIDIZED COMPANIES:												
Rohilkund and Kumaon Railway:				£	s.	d.						
Government share of surplus profits from 1st April 1924 to 31st March 1925				9,135	2	0						
Southern Punjab Railway:												
Government share of surplus profits:		£	s.	d.								
Balance, 1st October 1923 to 30th September 1924		108,541	8	10								
Instalment, 1st October 1924 to 30th September 1925		109,761	16	4								
					218,303	5	2					
							227,438	7	2			
										275,673	18	2
Carried forward									£	275,673	18	2	13,318,584	9	11

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1925 to 31st March 1926.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau		216 15 5	
Law Charges in connection with Appeals from India		0 15 0	
			217 10 5
TAXES ON INCOME:			
Law Charges in connection with Appeals from India			8 16 5
FOREST: Miscellaneous expenditure			17 1 0
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)			
Bombay Baroda and Central India Railway	385,083 11 0		
East Indian Railway	1,734,083 11 5		
Eastern Bengal Railway (including Bengal Central Railway)	123,843 5 1		
Great Indian Peninsula Railway	965,182 6 8		
Indian Midland Railway	18,364 18 0		
Madras Railway	362,193 10 2		
Oude and Rohilkund Railway	315,160 17 6		
Scinde Punjab and Delhi Railway	350,710 15 2		
South Indian Railway	146,635 6 0		
	4,401,258 1 0		
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·29190 per cent. on 18,320,091*l.* taken as Capital Outlay from 1st April 1917 to—	£ s. d.		
31st March 1926	2,822,286 3 2		
Deduct: Interest at 5·30415 per cent. on excess of 10,686*l.* in amount taken as Capital Outlay, 1917 to 1925, in Account for the year 1924–25	566 16 1		
	2,821,719 7 1		
	7,222,977 8 1		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose in the purchase and cancellation—			
£ s. d.	£ s. d.		
4,448 1 11 India 5½ per cent. Stock	4,536 14 5		
2,575 5 2 India 3½ per cent. Stock	1,688 2 6		
2,104 12 6 India 3 per cent. Stock	1,180 14 6		
	7,405 11 5		
		7,230,382 19 6	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway (to 30th June 1925)		40,625 0 0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	75,736 0 0		
Bengal-Nagpur Railway	370,505 1 0		
Bengal and North-Western Railway (Tirhoot Railway)	14,379 3 4		
Bombay Baroda and Central India Railway	94,998 8 2		
Burma Railways	112,500 0 0		
Great Indian Peninsula Railway (to 30th June 1925)	38,625 0 0		
Madras and Southern Mahratta Railway	328,040 0 0		
Ditto (Mysore Railway)	48,000 0 0		
South Indian Railway	154,787 7 6		
		1,237,571 0 0	
STATE RAILWAYS—MISCELLANEOUS EXPENDITURE:			
East Indian Railway:			
Rental paid to the South Behar Railway Company	30,000 0 0		
Compensation to deferred annuitants for loss of income tax relief	128 1 0		
Transactions occurring subsequent to the closing of the accounts of the Company on termination of contract	452 15 10		
Miscellaneous expenditure	52 0 0		
Great Indian Peninsula Railway:			
Transaction occurring subsequent to the closing of the accounts of the Company on termination of contract	—*224 11 7*		
Miscellaneous expenditure	88 9 0		
North-Western Railway:			
Pay of Officers on leave from India	207 2 3		
Expenses of Officers attending the International Railway Congress, London	46 5 0		
Expenditure in connection with the Railway Workshops Committee	120 15 0		
		30,870 16 6	
			8,539,449 16 0
Carried forward			£ 8,539,693 3 10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				275,673	18	2	13,318,584	9	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Message Revenue - - - - - - -				200	0	0			
Receipts on Common Purse Accounts - - -				196,875	16	8			
				197,075	16	8			
Deduct—Payments in respect of Revenue:	£	s.	d.						
Message Revenue - - -	78,088	6	6						
Australasian Message Fund - -	13,215	18	0						
				91,304	4	6			
							105,771	12	2
INTEREST:				£	s.	d.			
Interest realised from investment of Cash Balance - -				465,987	19	2			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -				17,460	4	4			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - - -				1,977,674	7	9			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -				455	2	10			
							2,461,577	14	1

Details of charge of 11,942,776*l.* 3*s.* 11*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 7 per cent. Stock - - - - -	77,977	5	11			
India 5½ per cent. Stock - - - - -	1,279,219	14	3			
India 4½ per cent. Stock - - - - - -	1,891,501	1	9			
India 3½ per cent. Stock - - - - -	3,107,904	6	3			
India 3 per cent. Stock - - - - - -	2,312,604	4	3			
India 2½ per cent. Stock - - - - -	288,477	4	6			
				8,957,683	16	11
Interest portion of Annuities created in purchase of Railways (*see* details on page 22):—						
East Indian Railway - - - - - - -	725,383	11	10			
Eastern Bengal Railway - - - - - -	83,132	16	10			
Great Indian Peninsula Railway - - - - -	614,042	15	10			
Madras Railway - - - - - - -	323,862	5	6			
Scinde Punjab and Delhi Railway - - - - -	267,942	14	2			
				2,014,364	4	2
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	239,998	0	5			
Do. 3½ per cent. Debenture Stock - - -	244,995	15	4			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,503	3	4			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	7			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	8			
Do. 3½ per cent. Debenture Stock -	122,497	14	4			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	4			
				970,728	2	10
				£11,942,776	3	11

		£	s.	d.	£	s.	d.
Carried forward - -	£	2,843,023	4	5	13,318,584	9	11

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued*.

				£ s. d.
Brought forward				8,539,693 3 10
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£ s. d. 22,000 0 0	£ s. d.		
Pay and expenses of Officers attending the International Telegraph Conference at Paris	1,122 0 5			
Miscellaneous expenditure	6 9 9			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		23,128 10 2		
Salaries of Officers of the Department at the India Office	3,721 1 7			
Miscellaneous expenditure	980 13 4			
	4,701 14 11			
Deduct: Pension contribution of an Officer lent for Foreign Service	156 11 0	4,545 3 11		
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:				27,673 14 1
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line		500 0 0		
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital		150 0 0		
INTEREST ON ORDINARY DEBT:				350 0 0
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE OR TERMINATION OF CONTRACT. (For details *see* opposite page)	11,942,776 3 11			
Deduct—Chargeable to	£ s. d.			
State Railways—Interest on Debt (*see* page 5)	7,222,977 8 1			
State Railways—Interest chargeable against Companies on Advances (*see* page 5)	40,625 0 0	7,263,602 8 1	4,679,173 15 10	
INTEREST ON LIABILITY ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929-47)			940,318 2 2	
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:				
Investment of the sums applicable to this purpose in the purchase and cancellation of—				
47,956*l.* 7*s.* 1*d.* India 5½ per cent. Stock	48,906 9 0			
34,667*l.* 19*s.* 9*d.* India 3½ per cent. Stock	22,581 14 4			
22,554*l.* 9*s.* 6*d.* India 3 per cent. Stock	12,620 15 0		84,108 18 4	
Management of Debt			84,031 14 8	
Stamp duty on Transfers and Powers of Attorney, &c.			11,815 10 10	
INTEREST ON OTHER OBLIGATIONS:				5,799,448 1 10
Interest on balances of the Indian Military Widows' and Orphans' Fund				5,548 14 9
GENERAL ADMINISTRATION:				
England.				
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	190,836 17 4			
Law Charges	138 5 6			
Postage to India	413 6 8			
Telegrams to India and other places abroad	5,045 8 9			
Contributions towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	128 13 0			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	18,659 13 2			
Miscellaneous expenditure	117 0 3			
	£ s. d. 215,339 4 8†			
Deduct—Contribution by His Majesty's Treasury	137,203 0 0			
Allowance by Inland Revenue in respect of Income Tax assessments at India Office	2,000 0 0			
Miscellaneous receipts	251 1 10	139,454 1 10		
India.			75,885 2 10	
Heads of Provinces (including Governor-General), &c.:				
Voyage and equipment allowance of Lord Irwin on appointment as Governor-General	5,000 0 0			
Leave allowances and miscellaneous expenditure	3,046 14 11			
		8,046 14 11		
Secretariat and Headquarters Establishments:				
Pay of Officers on leave from India	1,288 13 4			
Sterling Overseas Pay	1,543 13 3			
Miscellaneous expenditure (adjustment)	—*1 15 3*			
		2,830 11 4		
District Administration:				
Passage to India in 1920 of an Officer on appointment		73 0 0	10,950 6 3	86,835 9 1
Carried forward			£	14,459,549 3 7

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1925-26 to 5,859*l.* 4*s.* 10*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	2,843,023	4	5	13,318,584	9	11
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Carried forward - - £	2,843,023	4	5	13,318,584	9	11

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
						14,459,549 3 7
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				14,702	19	4
Deduct—Contribution by His Majesty's Treasury	6,719	0	0			
Portion charged to the High Commissioner for India	5,322	12	11			
				12,041	12	11
						2,661 6 5
ADMINISTRATION OF JUSTICE:						
Expenditure in connection with the case Rex *v.* Boulton Brothers						2,000 0 0
JAILS AND CONVICT SETTLEMENTS:						
Pay of an Officer on leave from the Andamans				400	1	3
Remuneration and expenses of an Officer specially employed, and miscellaneous expenditure				278	1	8
						678 2 11
POLICE:						
Examination expenses in connection with appointments to the Police Service				126	7	6
Miscellaneous expenditure				208	16	0
						335 3 6
PORTS AND PILOTAGE:						
Pay of Officers on leave from India						88 0 9
ECCLESIASTICAL: Miscellaneous expenditure						28 5 9
POLITICAL:						
Pay, &c., of Officers on leave from the Watch and Ward Trans-Frontier Forces				544	6	10
Expenditure in connection with the Military Commission to Persia				6,698	14	5
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0	0
Expenditure in connection with the Vice-Consulate at Jeddah				942	14	10
Miscellaneous expenditure				1,395	18	2
						21,581 14 3
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,422	6	4
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0	0
Contingent expenses of the India Museum Collection at Kew				680	5	2
Expenses in connection with the publication of a revised edition of "Asōka Inscriptions"				353	15	2
Pay of an Officer on leave from India				123	12	10
Miscellaneous expenditure				249	6	4
						4,029 5 10
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				83	0	0
Pay of Officers on leave from India				2,008	14	4
						2,091 14 4
PUBLIC HEALTH:						
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0	0
Expenses at Jeddah in connection with the Indian Pilgrimage				482	6	4
Pay and expenses of Officers specially employed, and miscellaneous expenditure				245	6	7
						852 12 11
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				822	8	7
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				145	16	3
Contribution to the Imperial Bureau of Mycology				600	0	0
Miscellaneous expenditure				5	5	0
						1,573 9 10
AVIATION:						
Contribution to the International Commission for Air Navigation				200	0	0
Miscellaneous expenditure				182	10	0
						382 10 0
MISCELLANEOUS DEPARTMENTS:						
Pay of an Officer on leave from India				17	0	1
Grant in aid of the publication of the "Encyclopædia of Islam"				400	0	0
Grant to the Royal Asiatic Society				315	0	0
Pay and expenses of an Officer on deputation to British Guiana in connection with an Indian Colonisation Scheme				918	13	8
Charges in connection with the India Office Library, and miscellaneous expenditure				2,376	18	1
						4,027 11 10
Carried forward					£	14,199,879 1 11

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	2,843,023	4	5	13,318,584	9	11
RECEIPTS—*continued.*						
REVENUE—*continued.*						
CURRENCY:						
Paper Currency Reserve Investment: Discount on British Treasury Bills -	935,650	16	11			
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -	1	2	11			
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	4,592	2	11			
Subscriptions in respect of the India Office Provident Fund -	786	0	0			
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.			
Bengal Military Orphan Society - -	1,152	11	1			
Bengal Military Fund - -	1,579	4	11			
Madras Military Fund - - -	1,195	4	0			
Bombay Military Fund - -	615	1	2			
Indian Navy Fund - - -	8	5	0			
	4,550	6	2			
Subscriptions towards Indian Civil Service Family Pensions -	4,615	15	7			
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service - - -	11	10	5			
	14,555	15	1			
MISCELLANEOUS:	£	s.	d.			
Profit on the sale of Wheat - - - - -	238	8	0			
Conscience money - - - - - -	10	0	0			
	248	8	0			
Carried forward - - - £	3,793,479	7	4	13,318,584	9	11

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
				14,499,879	1	11
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MINT: Cost of assay of Indian coins				4	18	2
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	500	0	0			
Miscellaneous expenditure	77	13	9			
				577	13	9
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	9,819	19	8			
Members of the Bengal Nizamat Family	721	1	0			
				10,541	0	8
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services	1,845	2	3			
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	37,501	11	1			
Compensation (on reduction of staff)	2,402	8	2			
Compassionate and Injury	2,070	9	0			
Additional Gratuities under the Superannuation Act, 1909	3,027	10	6			
	45,001	18	9			
Judges of the High Courts in India	750	0	0			
Indian Civil Service	1,106	13	4			
Other Civil Services in India	621	5	0			
Military and Marine Officers in respect of Civil employment	5,377	10	11			
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	4,856	9	1			
Pensions payable in respect of the India Office Provident Fund	8,004	9	6			
Compassionate and Miscellaneous Pensions	1,178	0	4			
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	68,741	9	2			
	£	s.	d.			
Bengal Military Orphan Society	50,109	2	9			
Bengal Military Fund	104,326	19	5			
Madras Military Fund	120,982	16	9			
Bombay Military Fund	73,105	10	1			
Bengal Medical Retiring Fund	68	4	4			
Madras Medical Fund	23,589	4	9			
Indian Navy Fund	7,581	18	1			
	379,763	16	2			
				448,505	5	4
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.	7,101	9	2			
Deduct—Contribution by His Majesty's Treasury	5,078	0	0			
				2,023	9	2
MISCELLANEOUS:						
Expenditure in connection with appointments to the Indian Civil Service:						
	£	s.	d.			
Grants to Universities for the training of Probationers	4,250	0	0			
Examination expenses of Candidates	2,507	1	6			
Miscellaneous expenditure	90	6	0			
	6,847	7	6			
Subscriptions and donations to Charities	170	5	0			
Contribution towards Expenses of the Secretariat of the League of Nations	53,288	3	10			
Expenditure in connection with the League of Nations Assembly and Committees	7,136	10	4			
Expenditure in connection with the International Labour Conference at Geneva	677	15	10			
Expenditure in connection with the International Arms Traffic Conference at Geneva	1,139	0	1			
Expenditure in connection with the International Conference on Opium and Drugs	19	18	4			
Expenditure in connection with the Royal Commission on Indian Currency and Finance	2,640	5	5			
Sum placed at the disposal of the Secretary of State for India for Secret Service	6,000	0	0			
Contribution towards the School of Oriental Studies	1,250	0	0			
Grant-in-aid of the publication of "Dome of the Rock, Jerusalem"	500	0	0			
Relief and repatriation of destitute Indians	15,213	14	3			
Commission on pensions and leave allowances paid abroad	3,064	13	10			
Books and Newspapers supplied to India	1,126	9	4			
Cost of insignia of Indian Orders	673	7	6			
Charges for actuarial work performed for the India Office	314	0	0			
Pay and expenses of Officers specially employed	3,003	3	10			
Sundry items	940	10	1			
				104,005	5	2
Carried forward			£	15,065,536	14	2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				3,793,479	7	4	13,318,584	9	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Amount received from the Imperial Government in respect of—	£	s.	d.						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - -	33,845	18	3						
Contribution towards Military charges for Aden - -	72,000	0	0						
Discharge Purchase Money - - - -	515	18	4						
Consolidated Clothing Allowances of British Troops returning from India (adjustment of excess receipts in previous years)	*—13,470*	*16*	*9*						
Stores brought from India with Troops:	£	s.	d.						
Clothing - - - - - -	13,486	19	5						
Ordnance - - - - -	22,053	17	7						
	35,540	17	0						
Educational Establishments:									
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst - - -	40	1	2						
Staff:									
Contribution by the Imperial Government for the year 1925–26 in respect of the Military Attaché at Meshed - -	950	0	0						
Miscellaneous:									
Amount received from the Imperial Government in respect of—									
Contribution towards Cost of the transport of Troops -	130,000	0	0						
Items outstanding on the Remittance books written off -	10	18	3						
				259,432	16	3			
Carried forward - - - £				4,052,912	3	7	13,318,584	9	11

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward -							15,065,536	14	2
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1925–26 - - - -				1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:	£	s.	d.						
For the year 1925–26 - -	41,000	0	0						
Less: Refund of overpayment for 1924–25 - - - - -	1,645	14	3						
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List - - - - -	39,354	5	9						
	393	15	0						
				39,748	0	9			
Furlough allowances of British Regiments serving in India -				138,031	4	0			
Pay during voyage of Regiments proceeding to and returning from India - - - - - -				7,094	15	9			
Furlough allowances:									
Indian Army: Regimental - - - -				276,512	0	7			
Indian Army Service Corps - - - -				38,374	1	3			
Royal Army Service Corps - - - -				4,611	12	6			
Leave pay and gratuities of temporary Officers of the Reserve of Officers or Indian Army retained beyond 31st Jan. 1920 -				653	1	2			
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army - -				577	12	9			
National Health Insurance:	£	s.	d.						
Contribution for the year 1925–26 -	55,650	0	0						
Add: Adjustment for years 1920–21 to 1924–25 - - -	5,204	9	8						
				60,854	9	8			
Unemployment Insurance:									
Contribution for the year 1925–26 -	73,000	0	0						
Less: Refund of overpayment for 1924–25 - - -	4,944	12	11						
				68,055	7	1			
Contributions under the Contributory Pensions Act - -				29,397	17	4			
Marriage allowances and allotments:	£	s.	d.						
British Troops - - - -	353,140	1	7						
Indian Army - - - -	43,253	3	2						
				396,393	4	9			
Bounties to British Troops for extension of service - -				*—204*	*12*	*8*			
Pay and allowances of Second Lieutenants on appointment -				3,062	6	10			
Consolidated Clothing Allces. of British Troops proceeding to India (adjustment of excess payments in previous years) -				*—41,934*	*4*	*5*			
Stores taken to India with Troops:	£	s.	d.						
Clothing - - - -	69,997	18	2						
Ordnance - - - -	19,156	10	4						
				89,154	8	6			
Miscellaneous Army charges:									
Fighting units - - - -	2,608	0	11						
Supply and Transport units - -	1,677	4	7						
				4,285	5	6			
Educational and Instructional charges:							2,514,666	11	4
Furlough allowances - - - - - -				7,282	10	8			
Miscellaneous expenditure - - - - -				46,047	0	6			
							53,329	11	2
Military Accounts Department: Sterling Overseas Pay -				-		-	3,231	13	11
Hospitals:									
Furlough allowances: Royal Army Medical Corps - -				11,923	2	11			
„ „ : Indian Medical Service and other medical personnel - -				37,376	0	4			
Sterling Overseas Pay: Indian Medical Service - -				40,171	2	8			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service - - - - - -				1,207	3	4			
Miscellaneous expenditure - - - - -				3,633	2	8			
							94,310	11	11
Veterinary:									
Furlough allowances: Royal Army Veterinary Corps -				1,759	15	7			
Miscellaneous expenditure - - - - -				56	7	1			
							1,816	2	8
Arsenals:									
Furlough allowances: Royal Army Ordnance Corps -				181	2	7			
„ „ Indian Army Ordnance Corps -				25,726	7	2			
Miscellaneous expenditure - - - - -				1,016	14	2			
							26,924	3	11
Ordnance and Clothing Factories:									
Miscellaneous expenditure - - - - -				-		-	1,173	14	5
Carried forward - - - -						£	2,695,452	9	4	15,065,536	14	2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -				4,052,912	3	7	13,318,584	9	11
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:									
For the year 1925–26 - -	52,246	0	0						
Less: Adjustments for the years 1919–20 to 1924–25 - - - -	38,768	0	0						
				13,478	0	0			
Subscriptions towards Indian Military Service Family Pensions - - - - -				46,046	3	11			
							59,524	3	11
ARMY—ROYAL AIR FORCE—EFFECTIVE:									
Stores brought from India with Airmen:									
Clothing - - - - - - -				1,755	4	11			
Ordnance - - - - - - -				667	2	2			
Consolidated Clothing Allowances of Airmen returning from India - - - - - - -				3,874	9	0			
							6,296	16	1
EXTRAORDINARY RECEIPTS:									
Appropriation to Revenue in respect of									
Earnings of Enemy Ships under the control of the India Office - - - - - - - -				193,002	8	2			
Earnings of Enemy Ships under the control of the Director, Royal Indian Marine (adjustment of excess credit in 1924–25) - - - - -				*−7,500*	*10*	*2*			
				185,501	18	0			
Share of receipt from the German Government in respect of Reparations under the Dawes Scheme - - -				90,326	2	7			
							275,828	0	7
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - -							4,394,561	4	2
Carried forward - - - - £							17,713,145	14	1

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							2,695,452	9	4	15,065,536	14	2
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—EFFECTIVE—*continued.*												
Staff: Indian Orderlies to His Majesty the King				2,047	11	6						
Furlough allowances				57,713	16	3						
Sterling Overseas Pay				7,596	18	4						
Miscellaneous expenditure				7,166	15	3	74,525	1	4			
Stock Account: Purchase of mules and donkeys							34,179	15	4			
Special Services:				£	s.	d.						
Gratuities and Allowances to surplus Officers of the Indian Army				1,233,122	11	6						
Waziristan Operations—Gratuities				166	0	11						
Miscellaneous:							1,233,288	12	5			
Indian Troop Service				535,837	14	5						
Cost of Sea Transport not charged to Troop Service or Royal Air Force				58,263	3	0						
Land Transport charges				285	13	11						
Maintenance of the graves of soldiers of the Indian Expeditionary Forces				15,300	0	0						
Contribution towards cost of the memorial to Indian troops erected at Port Tewfik				3,000	0	0						
Miscellaneous expenditure				17,690	1	1						
ARMY—NON-EFFECTIVE:							630,376	12	5			
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:							4,667,822	10	10			
	£	s.	d.									
For the year 1925–26	1,125,682	0	0									
Less: Refund of overpayments for the years 1919–20 to 1924–25	416,418	0	0									
				709,264	0	0						
Pay of Non-effective Colonels of Royal Artillery				2,249	14	8						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,900,635	2	4						
Wound Pensions and Gratuities				16,583	9	10						
Compassionate Allowances of Officers removed from the Service, &c.				1,306	2	2						
Pensions of Non-commissioned Officers and men				2,240	10	11						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				139,342	6	8						
Pensions of Widows and Families of Officers, &c., of the Indian Service				84,953	6	0						
Cost of Medals				108	14	9						
				2,856,683	7	4						
Indian Military Service Family Pensions				215,062	11	2	3,071,745	18	6			
ARMY—ROYAL AIR FORCE—EFFECTIVE:												
Payments to the Air Ministry in respect of personnel serving in India: For the year 1925–26				100,400	0	0						
Discharge Gratuities				144	0	0						
Furlough allowances				14,070	1	2						
Voyage Pay				207	0	0						
Cost of Sea Transport				30,251	11	9						
National Health Insurance				2,000	0	0						
Unemployment Insurance				30	0	0						
Contributions under Contributory Pensions Act				799	13	7						
Marriage allowances and allotments				52,202	17	3						
Consoldtd. Clothing Allowances of Airmen proceeding to India				5,864	19	0						
Waziristan Operations—Gratuities				327	19	5						
Stores taken to India with Airmen:	£	s.	d.									
Clothing	2,432	11	5									
Ordnance	564	12	2									
				2,997	3	7						
Miscellaneous expenditure				1,688	15	2						
MARINE—EFFECTIVE:							210,984	0	11			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				101,105	6	2						
Royal Indian Marine Furlough Pay				18,172	10	6						
Gratuities and Allowances to surplus Officers of the Royal Indian Marine				1,583	17	5						
Expenditure in connection with surplus war vessels acquired from the Admiralty (refund of advance in 1924–25)				*—10,000*	*0*	*0*						
Miscellaneous expenditure				4,944	17	6						
MARINE—NON-EFFECTIVE:	£	s.	d.	115,806	11	7						
Royal Indian Marine Retired Pay	46,052	5	4									
Indian Navy Retired Pay	353	9	9									
				46,405	15	1	162,212	6	8			
MILITARY ENGINEER SERVICES:												
Furlough Pay of personnel of the Royal Engineers							15,907	11	11			
										8,128,672	8	10
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)									£	23,194,209	3	0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward		17,713,145 14 1

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:

Bengal and North-Western Railway: Balance of receipts in respect of Debenture Stock allocated to the Tirhoot State Railway		556,500 0 0

DEBT.

PERMANENT DEBT INCURRED:

		£ s. d.	£ s. d.
India 7 per cent. Stock: Loan of 7,500,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in April 1921 for Railway purposes: Premium payable on discharge written off to Revenue in the year			9,413 13 11
India 5½ per cent. Stock: Loan of 10,000,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in December 1921 for Railway purposes: Discount written off to Revenue in the year			58,193 14 8
India 5½ per cent. Stock: Loan of 12,500,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in June 1922 for Railway purposes: Discount written off to Revenue in the year			46,787 16 7
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in November 1922:			
For Railway construction: Discount written off to Revenue in the year	£ s. d. 36,143 13 9		
For general purposes: Discount written off to Revenue in the year	17,402 10 4		
			53,546 4 1
India 4½ per cent. Stock: Loan of 20,000,000*l.* created under East India Loans Act, 1922, and previous Acts, and issued in May 1923:			
For Railway construction: Discount written off to Revenue in the year	32,281 15 4		
For general purposes: Discount written off to Revenue in the year	5,696 15 8		
			37,978 11 0
			205,920 0 3

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund (Sterling Branch): Subscriptions, and interest on balances	26,537 4 2	
		232,457 4 5
Carried forward	£	18,502,102 18 6

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

				£	s.	d.
Brought forward						
				23,194,209	3	0

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

	£	s.	d.	£	s.	d.	£	s.	d.
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by the State:									
Miscellaneous payments							1,492	0	10
Deduct: Receipts from sale of furniture at London Offices:									
East Indian Railway	594	6	8						
Great Indian Peninsula Railway	452	3	8						
							1,046	10	4
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:							445	10	6
Assam-Bengal Railway	57,546	7	6						
Bengal-Nagpur Railway	992,926	16	8						
*Bengal and North-Western Railway	105,070	17	4						
Bombay Baroda and Central India Railway	863,870	5	3						
Burma Railways	362,595	1	4						
Great Indian Peninsula Railway (to 30th June 1925)	385,060	7	11						
Madras and Southern Mahratta Railway	697,650	3	11						
*Rohilkund and Kumaon Railway	12,499	12	1						
South Indian Railway	641,582	12	4						
							4,118,802	4	4
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:							4,119,247	14	10
Discharge of Debentures:									
Madras and Southern Mahratta Railway	375,000	0	0						
South Indian Railway	250,000	0	0						
							625,000	0	0
REDEMPTION OF LIABILITIES INVOLVED IN THE PURCHASE OF RAILWAYS:									
Great Indian Peninsula Railway							2,575,000	0	0
							7,319,247	14	10
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c.							10,332	10	0
									7,329,580 4 10

DEBT.

	£	s.	d.	£	s.	d.	£	s.	d.
PERMANENT DEBT DISCHARGED:									
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):									
East Indian Railway	346,201	6	0						
Eastern Bengal Railway	33,729	1	4						
Great Indian Peninsula Railway	654,550	15	1						
Madras Railway	164,515	12	4						
Scinde Punjab and Delhi Railway	103,386	4	10						
							1,302,382	19	7
Purchase of India 5½, 3½, and 3 per cent. Stock with the State Railways Sinking Funds (*see* details on page 24)	364,100	0	0						
Purchase of India 5½, 3½, and 3 per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7)	—								
							364,100	0	0
Liability for British Government 5 per cent. War Loan (1929–47):									
£ s. d.									
485,557 11 6 cancelled by the payment to His Majesty's Treasury on account of the Sinking Fund	487,681	17	10						
993 3 5 cancelled by a contribution received from a donor "Shinawar" towards Indian War Debt, and applied to this purpose (*see* page 19)	—								
							487,681	17	10
486,550 14 11									
							2,154,164	17	5
UNFUNDED DEBT:									
Indian Military Widows' and Orphans' Fund (Sterling Branch)							2,320	10	7
									2,156,485 8 0
Carried forward									32,680,274 15 10

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							18,502,102	18	6
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
REPAYMENT OF ADVANCES:									
Repayment by the Imperial Government:									
Expenditure in England in connection with Military Expenditure in War Areas:									
In Iraq - - - - - - - -	5,966	12	2						
In Palestine - - - - - - -	236	0	0						
	6,202	12	2						
Pay of Second Lieutenants on appointment to the Indian Army	435	16	4						
Civil Administration of Iraq - - - - -	917	10	0						
Expenditure on behalf of the Command Paymasters in Iraq and Egypt - - - - - - - -	1,955	12	2						
Moiety of Expenditure in England in connection with—									
Military Expenditure at Aden - - - -	11,200	5	1						
Troops serving in Persia - - - - -	242	18	11						
Portion of advances for the purposes of the Persian Government	26,155	16	4						
Portion of investment in Indian Railway Debentures subsequently realised - - - - -	194,250	0	0						
Miscellaneous - - - - - -	3,892	1	3						
				245,252	12	3			
GOLD STANDARD RESERVE:									
Cost price of—									
£47,280,000 British Treasury Bills maturing or realised -	46,813,192	12	9						
£1,000,000 Dominion of Canada Bills maturing - -	980,164	7	8						
Proceeds of sale of—									
£750,000 National War 5 per cent. Bonds (1925) - -	797,418	4	7						
	48,590,775	5	0						
Dividends on investments, discount on Treasury Bills, &c. -	1,817,390	9	9						
				50,408,165	14	9			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -	95,641,400	2	7						
Transfer from Home Treasury Balances (*see* Remittance Account *per contra*) - - - - - -	9,002,571	7	2						
				104,643,971	9	9			
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:	£	s.	d.						
Proceeds of sale of 21,575*l.* 13*s.* 9*d.* National War 5 per cent. Bonds (1928) -	22,765	16	11						
Dividends on investments -	4,045	12	0						
				26,811	8	11			
Receipts in respect of Indian Cadets at Sandhurst - -				5,815	15	0			
Receipts in respect of the Currie Scholarship - - -				44	6	4			
Receipts in respect of the Norman Memorial Fund - -				16	16	0			
Receipts in respect of Sir Pertab Singh Memorial Fund -				150	0	0			
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt - - - - -				47	18	3			
Contribution received from a donor "Shinawar" towards Indian War Debt - - - - - -				1,000	0	0			
Miscellaneous - - - - - - -				1,513	3	4			
				35,399	7	10			
							155,332,789	4	7
Carried forward - - -							£ 173,834,892	3	1

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						32,680,274 15 10
DISBURSEMENTS—*continued.*						
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).						
ADVANCES REPAYABLE:						
Recoverable from the Imperial Government:						
Expenditure in England in connection with Military expenditure in War Areas:						
In Iraq	5,966	12	2			
In Palestine	236	0	0			
In Egypt	2	3	4			
	6,204	15	6			
Pay of Second Lieutenants on appointment to Indian Army	515	7	4			
Civil Administration of Iraq	964	11	4			
Expenditure on behalf of Command Paymasters in Iraq and Egypt	2,091	13	1			
Moiety of expenditure in England in connection with Military expenditure at Aden	11,200	5	1			
Troops serving in Persia	164	2	7			
Investment in Indian Railway Debentures	437,062	10	0			
Miscellaneous	8,838	5	7			
				467,041	10	6
GOLD STANDARD RESERVE:						
Investments in the purchase of						
£45,125,000 British Treasury Bills	44,674,431	15	11			
2,030,000 Treasury 4 per cent. Bonds (1931–33)	1,915,186	10	0			
850,000 Treasury 4½ per cent. Bonds (1930–32)	834,066	10	0			
1,000,000 Treasury 5½ per cent. Bonds (1930)	1,009,167	13	4			
	48,432,852	9	3			
Appropriation to Revenue	1,977,674	7	9			
				50,410,526	17	0
PAPER CURRENCY RESERVE:						
Investments in British Treasury Bills				104,643,971	9	9
MISCELLANEOUS DEPOSITS:						
Enemy Ships employed under the control of the India Office:						
	£	s.	d.			
Portion of earnings credited to Revenue	193,002	8	2			
Repayment of hire money received from the Imperial Government	116,643	14	8			
				309,646	2	10
Mysore Debenture Stock Sinking Fund:						
Investments in the purchase of						
£25,828 8 4 India 4½ per cent. Stock	22,765	16	11			
Dividends paid over to the Mysore Durbar	4,045	12	0			
				26,811	8	11
Expenses of Indian Cadets at Sandhurst				7,070	17	11
Payments in respect of the Currie Scholarship				35	10	0
Payments in respect of the Norman Memorial Fund				16	10	0
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt				175	17	11
Contribution received from a donor "Shinawar" applied towards the cancellation of liability for British Government 5 per cent. War Loan (see page 17)				1,000	0	0
Miscellaneous				2,546	9	6
				347,302	17	1
						155,868,842 14 4
Carried forward					£	188,549,117 10 2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							173,834,892	3	1

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:						
War Office:	£	s.	d.	£	s.	d.
Expenditure in India in connection with						
Indian Force in North China - - - -	8	14	11			
Additional Indian Troops lent for service at Hong Kong - - - - - -	3	5	0			
Military Expenditure at Aden - - -	50,327	16	7			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	20,126	18	1			
Enlistment of Indians for service in the Colonies -	1,932	14	7			
Sums due to Officers and others residing in India -	81,457	6	3			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Regiments lent for service in the Colonies - - - - -	5,583	14	11			
Air Ministry:						
Expenditure in India in connection with						
Indian troops in Iraq and Palestine - - -	200,862	7	10			
Funds supplied to the Royal Air Force, Iraq -	1,513,020	16	8			
Airship Base at Karachi - - - -	15,000	0	0			
Sums due to Officers and others residing in India -	26,508	6	7			
Admiralty:						
Advances in India on account of Naval Services -	74,245	17	11			
Admiralty Transports - - - - -	25,534	15	9			
Foreign Office:						
Moiety of expenditure in India in connection with						
Lighting and buoying the Persian Gulf - -	16,160	1	5			
Persian Gulf Radio Offices - - - -	1,873	10	9			
Troops lent for service in Persia - - -	22,694	8	10			
South Persia Military Police - - - -	473	1	1			
Board of Trade:						
Lighthouses in the Red Sea - - -	8,349	4	1			
Balances on Indian Shipping Masters' Accounts -	7,771	3	0			
Various Departments:						
Postal and Money Order transactions with Colonial Administrations - - - - -	422,162	4	2			
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	137,134	3	5			
Advances in India on account of Emigration of Coolies -	43,598	13	8			
Ditto African Protectorates -	15,000	0	0			
Miscellaneous payments and receipts in India on account of African Protectorates - - - - -	81	7	3			
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	462,802	1	8			
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	934,763	18	5			
Supplies to the Ministry of Munitions - - -	1,115	12	6			
Adjustments with the Central Clearing Office in respect of Enemy Debts - - - - - -	68	13	11			
Miscellaneous advances in India - - -	81,117	16	8			
				4,169,778	15	11
Other Remittance transactions:						
Expenditure in India on account of Australian and New Zealand Staff Corps Officers attached to British Units - - - - - -				18,221	4	2
Receipt on account of Liquidators of Hostile Firms in India - - -				222	17	3
Subscriptions to the General Provident Fund - - - -				282	17	7
Subscriptions to Miscellaneous Provident Funds - - - -				54	1	2
Subscriptions to Indian Military Widows' and Orphans' Fund (Rupee Branch)				19	1	6
Recoveries on account of Allotments paid in India - - - -				157	6	2
Enemy ships employed under the control of the Director of the Royal Indian Marine - - - - - - - - -				4,403	0	1
Miscellaneous receipts - - - - - -				7,848	6	0
Exchange adjustments on Remittance transactions - - - -				46	19	8
Carried forward - - £				4,201,034	9	6
						173,834,892	3	1

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -						188,549,117 10 2

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
War Expenditure in India (refund of excess receipts in previous years) - - - - -	166,925	18	5			
Miscellaneous Remittances from India - - -	75,653	15	10			
Effects of deceased Officers and men of the British Army -	7,360	12	1			
Air Ministry:						
Miscellaneous Remittances from India - - -	21,228	7	4			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	1,124	15	8			
Board of Trade:						
Little Basses Light Vessel Dues - - - -	5,564	2	3			
Various Departments:						
Postal and Money Order transactions with the United Kingdom	461,016	1	0			
Unemployment Insurance: Sale of stamps in India - -	271	2	2			
Sale proceeds of surplus Imperial Government stores in India	32,920	15	1			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	10,745	5	0			
				782,810	14	10
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services - - -				1,000	13	10
Remittances: Indo-European Telegraph - - - - -				3,289	10	0
Effects of deceased Officers and Warrant Officers of the Indian Army - -				714	17	11
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				73,611	14	11
East Indian Railway Company: Share of surplus profits - - -				2,993	4	10
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works - -				23,237	12	5
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				69,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,318	16	11
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				18,594	6	0
Expenses on account of Indian Cadets at Sandhurst - - - -				4,402	12	6
Miscellaneous payments to be brought to charge or recovered in India - -				17,575	1	6
Carried forward - £				999,549	5	8
						188,549,117 10 2

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	4,201,034	9	6	173,834,892	3	1
RECEIPTS—*continued.*						
REMITTANCE—*continued.*						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Sterling purchased in India - - - - - - - -	46,316,500	0	0			
				50,517,534	9	6
			£	224,352,426	12	7

INDIA OFFICE,
9th September 1926.

on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	999,549 5 8	188,549,117 10 2
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfer to Paper Currency Reserve from Home Treasury Balances (*see* under "Deposits and Advances" *per contra*) - - - - - -	9,002,571 7 2	10,002,120 12 10
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -		10,857,074 14 4
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		209,408,312 17 4
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 39.)		
Madras - - - - - - - -	2,806 8 8	
Bombay - - - - - - -	10,480 17 3	
Bengal - - - - - - - -	6,935 19 7	
United Provinces of Agra and Oudh - - -	2,085 17 6	
Punjab - - - - - - - -	1,861 17 5	
Burma - - - - - - - -	18,118 19 10	
Bihar and Orissa - - - - -	2,781 13 7	
Central Provinces and Berar - - - - -	733 19 0	
Assam - - - - - - -	3,565 10 11	
Coorg - - - - - - - -	68 0 5	
		49,439 4 2
TOTAL DISBURSEMENTS - - - - £		209,457,752 1 6

Balance on the 31st March 1926, held as follows:—

	Home Treasury. £ s. d.	Gold Standard Reserve. £ s. d.	
Cash at the Bank of England and in the hands of sub-accountants -	1,119,792 13 1	824 18 7	
British Treasury Bills - - - - - - - -	13,774,056 19 5	—	
	14,393,849 12 6	824 18 7	14,894,674 11 1
		£	224,352,426 12 7

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
23rd February 1927.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	£ s. d. *1,071,600 8 10	£ s. d. *-1,384 2 10*	£ s. d. 1,368 11 10	£ s. d. 1,071,584 17 10
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 9	*-25 7 11*	36 11 4	116,861 18 2
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 7	43 8 1	34 2 3	1,268,593 10 11
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 7	*-3 7 9*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.*·3·141*d.* for 100*l.* Stock of the Company	371,361 3 7	*-89 9 9*	57 5 2	371,328 19 0
£	3,316,709 13 4	*-1,459 0 2*	1,496 10 7	3,316,747 3 9†

* From 31st December 1924, the date of termination of the Company's contract, Annuity of £294,750 became payable, issue of which had hitherto been deferred, the proprietors receiving interest on the commuted value of Capital Stock in lieu. The total Annuity payable thus amounts to £1,145,287 18*s.* 10*d.*, but, owing to fixed dates of payment, Deferred Annuity for nine months only was issued during the year 1925–6.

† Charged as Capital redeemed during 1925–6, *see* page 17, £1,302,382 19*s.* 7*d.*, Interest on Capital, *see* page 6, £2,014 364 4*s.* 2*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.				Cost.		
	India 5½ per cent. Stock.	India 4½ per cent. Stock.	India 3½ per cent. Stock.	India 3 per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts* 42 & 43 *Vict. c.* 206 *s.* 51, *and* 44 & 45 *Vict, c.* 53, *s.* 2 (*a*).							
East Indian Railway	£ s. d. 135,412 17 4	£ s. d. —	£ s. d. 81,999 14 2	£ s. d. 43,130 16 10	£ s. d. 216,730 10 6	£ s. d. —	£ s. d. —
Eastern Bengal Railway	10,862 12 2	—	6,577 17 8	3,459 17 10	—	17,385 15 6	—
Scinde Punjab and Delhi Railway	81,213 12 0	—	49,179 3 3	25,867 12 9	—	—	129,983 14 0
£	227,489 1 6	—	137,756 15 1	72,458 7 5	216,730 10 6	17,385 15 6	129,983 14 0
					£364,100 0 0		

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	*Scinde* Punjab and Delhi Railway. *	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 7 per Cent. Stock	—	*– 9,379 8 8*	*– 709 17 4*	—	—	*– 327 10 4†*	*– 4,928 3 6*	—	
On India 5½ per Cent. Stock	—	*– 17,568 5 2*	*– 1,317 18 4*	—	—	*– 944 3 5†*	*– 11,509 7 6*	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*– 3,907 7 6†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	308,976 17 5	*– 15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	10,763 1 4	*– 2,487 7 0*	7,623 13 0	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	
	385,083 11 0	1,026,982 7 6	109,896 19 6	752,991 10 8	362,193 10 2	315,160 17 6	350,710 15 2	127,510 6 8	3,430,529 18 2
On Railway Debenture Stock	—	707,101 3 11	13,946 5 7	230,555 14 0	—	—	—	19,124 19 4	970,728 2 10
£	385,083 11 0	1,734,083 11 5	123,843 5 1	983,547 4 8	362,193 10 2	315,160 17 6	350,710 15 2	146,635 6 0	4,401,258 1 0

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 7, 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 7, 5½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1925 to 31st March 1926—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1925.	Transactions during 1925-26.		Balance, 31st March 1926.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Military Expenditure in Egypt	1,290 19 9	2 3 4	—	1,293 3 1
Military Expenditure at Constantinople	355 19 2	—	—	355 19 2
Pay of Second Lieutenants on appointment	246 6 0	515 7 4	435 16 4	325 17 0
Troops serving in Persia	78 16 4	164 2 7	242 18 11	—
Advances for the purposes of the Persian Government	82,456 4 4	—	26,155 16 4	56,300 8 0
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Investment in Indian Railway Debentures	—	437,062 10 0	194,250 0 0	242,812 10 0
Expenditure on behalf of the Civil Administration of Iraq	55 0 0	964 11 4	917 10 0	102 1 4
Expenditure on behalf of Command Paymasters in Iraq and Egypt	751 0 5	2,091 13 1	1,955 12 2	887 1 4
Miscellaneous Advances	6,108 2 3	8,838 5 7	3,892 1 3	11,054 6 7
Mysore Debenture Stock Sinking Fund—Investment Account	58,198 4 2	22,765 16 11	21,266 4 8	59,697 16 5
TOTAL £	167,478 17 2	472,404 10 2	249,115 19 8	390,767 7 8

CREDIT BALANCES.

Enemy Ships employed under the control of the India Office	309,646 2 10	309,646 2 10	—	—
Mysore Debenture Stock Sinking Fund	58,198 4 2	4,045 12 0	5,545 4 3	59,697 16 5*
Indian Cadets at Sandhurst	53 7 9	7,070 17 11	5,815 15 0	*—1,201 15 2*
Currie Scholarship for Forest Students	17 12 8	35 10 0	44 6 4	26 9 0
Norman Memorial Fund	5 7 8	16 10 0	16 16 0	5 13 8
Sir Pertab Singh Memorial Fund	—	—	150 0 0	150 0 0
Sums due to Command Paymasters in Iraq and Egypt	131 12 10	175 17 11	47 18 3	3 13 2
Miscellaneous Deposits	1,193 13 2	3,546 9 6	2,513 3 4	160 7 0
TOTAL £	369,246 1 1	324,537 0 2	14,133 3 2	58,842 4 1

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1925 to 31st March 1926.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau	216 15 5	
Law Charges in connection with Appeals from India	0 15 0	
		217 10 5
TAXES ON INCOME: Law charges in connection with Appeals from India		8 16 5
FOREST: Miscellaneous expenditure		17 1 0
RAILWAY REVENUE ACCOUNT:		
MISCELLANEOUS RAILWAY EXPENDITURE:		
East Indian Railway:	£ s. d.	
Rental paid to the South Behar Railway Company	30,000 0 0	
Compensation to deferred annuitants for loss of income tax relief	128 1 0	
Transactions occurring subsequent to the closing of the accounts of the Company on termination of contract	452 15 10	
Miscellaneous expenditure	52 0 0	
Great Indian Peninsula Railway:		
Transactions occurring subsequent to the closing of the accounts of the Company on termination of contract	*—224 11 7*	
Miscellaneous expenditure	88 9 0	
North-Western Railway:		
Pay of Officers on leave from India	167 14 11	
Expenses of Officers attending the International Railway Congress, London	46 5 0	
Expenditure in connection with the Railway Workshops Committee	120 15 0	
		30,831 9 2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000 0 0	
Pay and expenses of Officers attending the International Telegraph Conference at Paris	903 6 9	
Miscellaneous expenditure	6 9 9	
	22,909 16 6	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Miscellaneous expenditure	980 13 4	
		23,890 9 10
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150 0 0	
		350 0 0
INTEREST ON ORDINARY DEBT:		
Management of Debt	84,031 14 8	
Stamp duty on Transfers and Powers of Attorney, &c.	11,815 10 10	
		95,847 5 6
GENERAL ADMINISTRATION:		
England:	£ s. d.	
Law Charges	138 5 6	
Postage to India	413 6 8	
Telegrams to India and other places abroad	5,045 8 9	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	18,659 13 2	
Miscellaneous expenditure	117 0 3	
	24,373 14 4	
Deduct: Contribution by His Majesty's Treasury £ 14,461 0 0		
Miscellaneous receipts 38 1 9		
	14,499 1 9	
India:		
Heads of Provinces (including Governor-General), &c.:		9,874 12 7
Miscellaneous expenditure	67 10 0	
Secretariat and Headquarters Establishments:		
Miscellaneous expenditure (adjustment)	*—1 15 3*	
District Administration:		
Passage to India in 1920 of an Officer on appointment	73 0 0	
		138 14 9
ADMINISTRATION OF JUSTICE:		10,013 7 4
Expenditure in connection with the case Rex *v.* Boulton Bros.		2,000 0 0
JAILS AND CONVICT SETTLEMENTS:		
Remuneration and expenses of an Officer specially employed, and miscellaneous expenditure		278 1 8
POLICE:	£ s. d.	
Examination expenses in connection with appointments to the Police Service	126 7 6	
Miscellaneous expenditure	208 16 0	
		335 3 6
Carried forward	£	163,789 4 10

STATEMENT of Voted Expenditure included in the Disbursements of the Secretary

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						163,789 4 10
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,422 6 4		
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200 0 0		
Contingent expenses of the India Museum Collection at Kew				304 1 10		
Expenses in connection with the publication of a revised edition of "Asōka Inscriptions"				353 15 2		
Miscellaneous expenditure				249 6 4		
						3,529 9 8
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford				83 0 0		
Pay of Officers on leave from India				311 10 8		
						394 10 8
PUBLIC HEALTH:						
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125 0 0		
Pay at Jeddah in connection with the Indian Pilgrimage				482 6 4		
Pay and expenses of Officers specially employed, and miscellaneous expenditure				193 2 11		
						800 9 3
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				822 8 7		
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				145 16 3		
Contribution to the Imperial Bureau of Mycology				600 0 0		
Miscellaneous expenditure				5 5 0		
						1,573 9 10
AVIATION:						
Contribution to the International Commission for Air Navigation				200 0 0		
Miscellaneous expenditure				182 10 0		
						382 10 0
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"				400 0 0		
Grant to the Royal Asiatic Society				315 0 0		
Pay and expenses of an Officer on deputation to British Guiana in connection with an Indian Colonisation Scheme				918 13 8		
Charges in connection with the India Office Library, and miscellaneous expenditure				2,116 6 10		
						3,750 0 6
MINT: Cost of assay of Indian coins						4 18 2
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Miscellaneous expenditure				77 13 9		
						577 13 9
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,845 2 3		
Compassionate and Miscellaneous Pensions				1,178 0 4		
						3,023 2 7
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.				7,101 9 2		
Deduct: Contribution by His Majesty's Treasury				5,078 0 0		
						2,023 9 2
MISCELLANEOUS:						
Expenditure in connection with appointments to the Indian Civil Service:						
Grants to Universities for the training of Probationers	4,250	0	0			
Examination expenses of Candidates	2,507	1	6			
Miscellaneous expenditure	90	6	0			
				6,847 7 6		
Subscriptions and donations to Charities				170 5 0		
Contribution towards expenses of the Secretariat of the League of Nations				53,288 3 10		
Expenditure in connection with the League of Nations Assembly and Committees				7,136 10 4		
Expenditure in connection with the International Labour Conference at Geneva				497 6 10		
Expenditure in connection with the International Arms Traffic Conference, at Geneva				1,112 10 6		
Expenditure in connection with the International Conference on Opium and Drugs				0 8 10		
Expenditure in connection with the Royal Commission on Indian Currency and Finance				2,493 4 10		
Contribution towards the School of Oriental Studies				1,250 0 0		
Grant-in-aid of the publication of "Dome of the Rock, Jerusalem"				500 0 0		
Relief and repatriation of destitute Indians				15,213 14 3		
Commission on pensions and leave allowances paid abroad				3,064 13 10		
Books and Newspapers supplied to India				1,126 9 4		
Cost of insignia of Indian Orders				673 7 6		
Charges for actuarial work performed for the India Office				314 0 0		
Expenses of Officers specially employed				190 6 2		
Sundry items				940 10 1		
						94,818 18 10
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE					£	274,667 17 3
Carried forward					£	274,667 17 3

of State in Council of India from 1st April 1925 to 31st March 1326.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - - - - -							274,667	17	3
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by the State:									
Miscellaneous payments - - - - -	1,492	0	10						
Deduct: Receipts from sale of furniture at the London Offices of the East Indian and Great Indian Peninsula Railway Companies - - - - - -	1,046	10	4						
				445	10	6			
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - -	57,546	7	6						
Bengal-Nagpur Railway - - -	992,926	16	8						
Bengal and North-Western Railway - -	105,070	17	4						
Bombay Baroda and Central India Railway -	863,870	5	3						
Burma Railways - - - -	362,595	1	4						
Great Indian Peninsula Railway (to 30th June 1925) - - - - - -	385,060	7	11						
Madras and Southern Mahratta Railway -	697,650	3	11						
Rohilkund and Kumaon Railway - -	12,499	12	1						
South Indian Railway - - - -	641,582	12	4						
				4,118,802	4	4			
							4,119,247	14	10
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c. - - - - - - - - - -							10,332	10	0
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA - £							4,404,248	2	1

SIDNEY TURNER,
Accountant-General.

INDIA OFFICE,
9th September 1926.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	1,007 18 0	—
FOREST (*Reserved*):		
Miscellaneous expenditure	6 6 8	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	60 0 0	—
Miscellaneous expenditure	21 0 0	—
	81 0 0	—
SCIENTIFIC DEPARTMENTS (*Transferred*):		
Expenditure in connection with the publication of the "Flora of Madras"	351 17 6	—
MEDICAL (*Transferred*):		
Pay of Officers on leave from India	483 2 9	38 6 8
PUBLIC HEALTH (*Transferred*):		
Expenses of an Officer attending the International Congress on Malaria, at Rome	40 11 9	—
CIVIL WORKS (*Transferred*):		
Pay of Officers on leave from India	747 5 4	—
TOTAL £	2,768 2 0	38 6 8
	£2,806 8 8	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay, &c. of members of the Governor's Band	324 10 9	—
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS:		
Miscellaneous expenditure	10 10 0	—
	335 0 9	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with a High Court reference and Appeals from India	420 14 0	—
	470 14 0	—
POLICE (*Reserved*):		
Miscellaneous expenditure	42 0 0	—
EDUCATION (*Transferred*):		
SECONDARY: Miscellaneous expenditure	17 7 5	—
MEDICAL (*Transferred*):		
Law Charges in connection with an Appeal from India	239 11 6	—
Pay of Officers on leave from India	595 11 11	49 7 0
Wound Pension for four years of a Retired Officer (adjustment of charge in 1924–25)	—	*—400 0 0*
	835 3 5	*—350 13 0*
PUBLIC HEALTH (*Transferred*):		
Pay of Officers on leave from India	359 4 4	108 10 0
Expenses of an Officer attending the International Congress on Child Welfare, at Geneva	16 16 0	—
	376 0 4	108 10 0
CIVIL WORKS (*Transferred*):		
Pay of Officers on leave from India	219 14 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contribution of Aide-de-Camp to the Governor, lent from Imperial Service	—	150 0 0
Pensions of Military Officers in respect of Civil employment	87 19 11	8,189 0 2
	87 19 11	8,339 0 2
TOTAL £	2,384 0 1	8,096 17 2
	£10,480 17 3	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	1,244 6 2	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay, &c., of members of the Governor's Band	50 1 0	—
Leave allowances of a member of the Executive Council, and of an Aide-de-Camp to the Governor	—	1,371 4 1
	50 1 0	1,371 4 1
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS:		
Miscellaneous expenditure	1 15 3	—
	51 16 3	1,371 4 1
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	5 0 0	—
	55 0 0	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Pay of an Officer on leave from India	231 1 3	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	90 0 0	—
Pay of an Officer on leave from India	—	255 15 2
	90 0 0	255 15 2
MEDICAL:		
(*Transferred*): Pay of Officers on leave from India	153 12 2	—
(*Reserved A*): Ditto ditto	422 5 10	366 16 6
	575 18 0	366 16 6
CIVIL WORKS:		
(*Transferred*): Pay of an Officer on leave from India	236 2 2	—
(*Reserved A*): Ditto ditto	103 3 5	—
	339 5 7	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	—	2,354 16 7
TOTAL £	2,587 7 3	4,348 12 4
	£6,935 19 7	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	684 0 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave allowances of a member of the Executive Council	—	799 15 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	35 16 9	—
	85 16 9	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	96 18 1	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	60 0 0	—
MEDICAL (*Transferred*):		
Pay of an Officer on leave from India	268 5 2	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	89 1 11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	1,195 0 0	888 17 10

EXPENDITURE NOT CHARGED TO REVENUE.

CONSTRUCTION OF IRRIGATION WORKS (*Reserved*):		
PRODUCTIVE:		
Pay of an Officer on leave from India	—	1 19 8
TOTAL £	1,195 0 0	890 17 6
	£2,085 17 6	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	5 10 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay of an Officer on leave from India	—	107 15 11
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	79 16 7	—
	129 16 7	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	30 0 0	—
Miscellaneous expenditure	10 10 0	—
	40 10 0	—
EDUCATION (*Transferred*):		
SECONDARY: Miscellaneous expenditure	0 5 10	—
MEDICAL (*Transferred*):		
Pay of Officers on leave from India	609 6 5	767 11 2
PUBLIC HEALTH (*Transferred*):		
Expenses of Officers attending the International Congress on Child Welfare, at Geneva, &c.	47 10 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	153 11 3
TOTAL £	832 19 1	1,028 18 4
	£1,861 17 5	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
IRRIGATION (*Reserved*):		
Pay of an Officer on leave from India	—	0 4 3
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave allowance of the Governor	—	1,199 7 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Equipment and voyage allowance of a Puisne Judge of the High Court	—	500 0 0
Law Charges in connection with Appeals from India	40 12 3	—
	40 12 3	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Pay of an Officer on leave from India	—	241 5 6
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	60 0 0	—
Pay of Officers on leave from India	—	1,017 8 9
Miscellaneous expenditure	10 10 0	—
	70 10 0	1,017 8 9
PORTS AND PILOTAGE (*Reserved*):		
Pay of Officers on leave from India	—	414 8 8
MEDICAL (*Transferred*):		
Pay of an Officer on leave from India	304 12 10	—
PUBLIC HEALTH (*Transferred*):		
Expenses of Officers attending International Congresses on Child Welfare, at Geneva, and Malaria, at Rome	94 13 10	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	—	14,235 15 11
TOTAL £	510 8 11	17,608 10 11
	£18,118 19 10	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Asharfi Singh and others *v.* Bidya Prasad Narayan Singh and others	0 15 0	—
Thakur Ashutosh Deo Ghatwal *v.* Bausidhar Sharaff	123 11 9	—
Ramgarh Wards Estates *v.* Ramraksha Singh and others	4 14 0	—
Kuwar Promatha Nath Malia *v.* A. J. Meik and others	216 4 0	—
	345 4 9	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave allowance of the Governor	—	1,043 6 8
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	1,025 18 10
MISCELLANEOUS (*Reserved*):		
Expenditure in connection with the publication of the "Botany of Bihar and Orissa"	257 3 4	—
TOTAL £	652 8 1	2,129 5 6
	£2,781 13 7	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law Charges in connection with Appeals from India - -	12 0 9	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Pay of an Officer on leave from India - - - -	225 14 3	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment - - -	30 0 0	—
Miscellaneous expenditure - - - - - -	10 10 0	—
	40 10 0	—
MEDICAL (*Transferred*):		
Pay of Officers on leave from India - - - - -	314 3 10	—
SUPERANNUATION ALLOWANCES AND PENSION (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	—	141 10 2
TOTAL - - £	592 8 10	141 10 2
	£733 19 0	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave allowance of the Governor	—	833 12 5
POLICE (*Reserved*):		
Pay of Officers on leave from India	—	1,016 7 8
Outfit allowance of an Officer on appointment	30 0 0	—
Miscellaneous expenditure	21 14 7	—
	51 14 7	1,016 7 8
MEDICAL (*Transferred*):		
Pay of Officers on leave from India	455 1 0	986 13 6
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	22 1 9
MISCELLANEOUS (*Reserved*):		
Compensation to an Officer on termination of appointment in the Assam Rifles	200 0 0	—
TOTAL £	706 15 7	2,858 15 4
	£3,565 10 11	

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the ADMINISTRATION OF COORG, from the 1st April 1925 to the 31st March 1926.

RECEIPTS.

Nil.

DISBURSEMENTS.

CIVIL WORKS:

Credit balance due to a Warrant Officer on leave from India - -	£68 0 5

INDIA OFFICE,
9th September 1926.

SIDNEY TURNER,
Accountant-General.

No. 2.—Appropriation Account of the Secretary of State in Council of India, on account of

DISBURSEMENTS.

EXPENDITURE.

	1925-26.						
	Original Grants.		Supplementary Grants.		Final Grants.		
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	
	£	£	£	£	£	£	
RAILWAY REVENUE ACCOUNT:							
State Railways—Interest on Debt:							
Bombay Baroda and Central India Railway	—	385,100	—	—	—	385,100	
East Indian Railway	—	1,717,000	—	—	—	1,717,000	1
Eastern Bengal Railway (including Bengal Central Railway)	—	122,500	—	—	—	122,500	2
Great Indian Peninsula Railway	—	1,005,800	—	—	—	1,005,800	
Indian Midland Railway	—	18,400	—	—	—	18,400	
Madras Railway	—	362,200	—	—	—	362,200	
Oude and Rohilkund Railway	—	315,200	—	—	—	315,200	
Scinde Punjab and Delhi Railway	—	341,000	—	—	—	341,000	3
South Indian Railway	—	146,600	—	—	—	146,600	
Interest on Capital Outlay not charged to Revenue	—	2,870,500	—	—	—	2,870,500	4
Oude and Rohilkund Railway Discount Sinking Fund	—	7,400	—	—	—	7,400	
State Railways—Interest on Capital deposited by Companies:							
Assam-Bengal Railway	—	75,800	—	—	—	75,800	
Bengal-Nagpur Railway	—	370,500	—	—	—	370,500	
Bengal and North-Western Railway (Tirhoot Railway)	—	—	—	—	—	—	5
Bombay Baroda and Central India Railway	—	95,000	—	—	—	95,000	
Burma Railways	—	112,500	—	—	—	112,500	
Great Indian Peninsula Railway	—	38,700	—	—	—	38,700	
Madras and Southern Mahratta Railway	—	328,000	—	—	—	328,000	
Ditto (Mysore Railway)	—	48,000	—	—	—	48,000	
South Indian Railway	—	154,800	—	—	—	154,800	
	—	8,515,000	—	—	—	8,515,000	
GRANT No. 11:							
Miscellaneous Railway Expenditure:							
East Indian Railway:							
Rental paid to the South Behar Railway Company	30,000	—	—	—	30,000	—	
Compensation to deferred annuitants for loss of income tax relief	6,000	—	—	—	6,000	—	6
Sundry items	100	—	—	—	100	—	7
	36,100	—	—	—	36,100	—	
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	—	—	—	22,000	—	
Sundry items	700	—	—	200	700	200	8
	22,700	—	—	200*	22,700	200	
GRANT No. 24:							
INDO-EUROPEAN TELEGRAPH DEPARTMENT:							
Contingencies	1,100	300	—	3,300	1,100	3,600	
Capital outlay:							
Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line	500	—	—	—	500	—	
Less: Contribution by H.M. Treasury towards the maintenance of the Arabistan line	—200	—	—	—	—200	—	8a
Purchase of cable-winding machine for cable ship	5,000	—	—	—	5,000	—	9
	6,400	300	—	3,300*	6,400	3,600	
GRANT No. 25:							
INTEREST ON DEBT (excluding that charged to Railways):							
Interest on Loans contracted in England under various Acts	—	8,955,600	—	2,100	—	8,957,700	
Interest portion of Annuities created in purchase of Railways	—	2,014,300	—	—	—	2,014,300	
Interest on outstanding liabilities of Railway Companies taken over on purchase or termination of contract	—	970,700	—	—	—	970,700	
Deduct: Chargeable under State Railways	—	—7,284,300	—	12,900	—	—7,271,400	10
Interest on Liabilities assumed in respect of British 5 per cent. War Loan (1929-47)	—	940,300	—	—	—	940,300	
Discount Sinking Funds	—	93,200	—	—	—	93,200	11
Management of Debt	84,900	—	—	—	84,900	—	12
Miscellaneous	10,000	—	700	—	10,700	—	13
	94,900	5,689,800	700	15,000*	95,600	5,704,800	

* These amounts represent additions advised by Government of India in Telegram from Viceroy, dated 16th March 1926, No. D./1437 F.

the Central Government of India, for the Year 1925-26—*continued.*

	1925-26.		Expenditure compared with Final Grants.			
	Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£
	—	385,084	—	16	—	—
1	—	1,734,084	—	—	—	17,084
2	—	123,843	—	—	—	1,343
	—	1,005,807	—	—	—	7
	—	18,365	—	35	—	—
	—	362,193	—	7	—	—
	—	315,161	—	39	—	—
3	—	350,711	—	—	—	9,711
	—	146,635	—	—	—	35
4	—	2,821,719	—	48,781	—	—
	—	7,406	—	—	—	6
	—	75,736	—	64	—	—
	—	370,505	—	—	—	5
5	—	14,379	—	—	—	14,379
	—	94,999	—	1	—	—
	—	112,500	—	—	—	—
	—	38,625	—	75	—	—
	—	328,040	—	—	—	40
	—	48,000	—	—	—	—
	—	154,787	—	13	—	—
	—	8,508,579	—	49,031	—	42,610
	30,000	—	—	—	—	—
6	128	—	5,872	—	—	—
7	704	39	—	—	604	39
	30,832	39	5,872	—	604	39
	22,000	—	—	—	—	—
8	910	219	—	—	210	19
	22,910	219	—	—	210	19
	980	3,565	120	35	—	—
	500	—	—	—	50	—
8a	*150*					
9	—	—	5,000	—	—	—
	1,330	3,565	5,120	35	50	—
	—	8,957,684	—	16	—	—
	—	2,014,364	—	—	—	64
	—	970,728	—	—	—	28
10	—	*7,263,602*	—	—	—	7,798
	—	940,318	—	—	—	18
11	—	84,109	—	9,091	—	—
12	84,032	—	868	—	—	—
13	11,815	—	—	—	1,115	—
	95,847	5,703,601	868	9,107	1,115	7,908

EXPLANATIONS OF VARIATION BETWEEN EXPENDITURE AND GRANT.

1, 2, 3 The excesses are due to incorrect provision under "Railway Revenue Account" for credits in respect of interest on Stock to be purchased during the year with the Railway Sinking Funds. These credits should have been included under "Interest on Ordinary Debt," as a result of the fixation of the capital at charge of Railways. The adjustments, however, were notified to India too late for inclusion in the Railway Budget.

4 The Grant represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916-17) on 55,720,115*l.*, the total expenditure to 31st March 1917, + one year's interest at an estimated rate of 5·3006 per cent. on 19,199,293*l.* (15,017,643*l.*, the total expenditure from 1st April 1917 to 31st March 1924, + 1,899,600*l.*, the Revised Estimate for 1924-25, + 2,282,050*l.*, moiety of the Budget for 1925-26). The actual expenditure during the period 1917-25 proves, however, to be 275,374*l.* less than the figure taken for the Grant, and the moiety for 1925-26, 603,828*l.* less; the rate of interest adopted in the Account is also somewhat lower at 5·29190 per cent. A further decrease arises from an adjustment of 567*l.* in respect of interest at 5·30415 per cent. on an excess of 10,686*l.* in Capital Outlay included in the Account for 1924-25.

5 The expenditure represents interest on 700,000*l.* Debenture Stock allocated as State Stock, from an issue by the Bengal and North-Western Railway Company, in refund of outlay by the Government of India on the Tirhoot State Railway. A re-appropriation of 14,400*l.* from "State Railways—Interest on Debt" was advised in Telegram from Viceroy, dated 30th March 1926 (Railway Department) No. 43.

6 The saving is due to the operation of the rules for assessment of income tax in the closing years of a business whereby the compensation paid by the Secretary of State in 1923-24 escaped taxation.

7 The excess in Voted expenditure is due to several small items which could not be foreseen, the principal of which are 228*l.* in respect of transactions connected with the East Indian and Great Indian Peninsula Railway Companies occurring subsequent to the closing of accounts, and 335*l.* pay and expenses of Officers on leave or on special duty. The excess has been sanctioned by the Secretary of State, the total of the grant not having been exceeded.

8 The excess in Voted expenditure is due to insufficient provision having been made for the pay and expenses of Officers attending the International Telegraph Conference at Paris. Re-appropriation of 300*l.* from the High Commissioner advised in Telegram from Viceroy, dated 16th March 1926, No. D./1437 F.

8a Due to rounding. The excess has been sanctioned by the Secretary of State, the total of the grant not having been exceeded.

9 Expenditure on this account has been met by the High Commissioner Re-appropriation of 4,900*l.* in his favour advised in Telegram from Viceroy, dated 16th March 1926, No. D./1437 F.

10 The increase represents the difference between 20,698*l.*, the net amount by which the sum charged to Railway Revenue Account fell short of the estimate (see Notes Nos. 1, 2, 3 and 4), and 12,900*l.*, the amount of the supplementary grant.

11 Due to investment having been made in India 3½ and 3 per cent. Stock instead of in 5½ per cent. Stock as originally contemplated, thereby accelerating the redemption of the discount on the 1909, 1910, and 1911 loans. The Sinking Funds in respect of these loans were discontinued during the year on completion.

12 Of the saving 500*l.* has been utilised in re-appropriation.

13 Due to larger payments in respect of Stamp duty on transfers of Debenture Stock of the East Indian and Great Indian Peninsula Railway Companies than was anticipated. Excess has been partly covered by re-appropriations of 500*l.* from Management of Debt sanctioned by the Secretary of State and 400*l.* from Indian Grant under Reduction and Avoidance of Debt advised in Telegram from Viceroy, dated 24th March 1926, No. D./1541 F., and the remainder has been sanctioned by the Secretary of State, the total of the Grant not having been exceeded.

APPROPRIATION ACCOUNT of the Secretary of State in Council of India, on account of

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1925–26.						
	Original Grants.		Supplementary Grants.		Final Grants.		
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	
	£	£	£	£	£	£	
GRANT No. 26:							
INTEREST ON OTHER OBLIGATIONS:							
Indian Military Widows' and Orphans' Fund	—	4,500	—	200*	—	4,700	
GRANT No. 67:							
CIVIL WORKS: Sundry items	600	—	—	—	600	—	
GRANT No. 68:							
SUPERANNUATION ALLOWANCES AND PENSIONS:							
Superannuation and Retired Allowances:							
1. India Office Establishment	—	59,800	—	—	—	59,800	1
2. High Court Judges	—	800	—	—	—	800	
3. Indian Civil Service	—	2,200	—	—	—	2,200	2
4. Other Civil Services in India	—	700	—	—	—	700	
Gratuities	500	—	—	—	500	—	3
Military, Medical, and Navy Funds	—	397,300	—	—	—	397,300	4
Miscellaneous pensionary payments	3,500	—	—	—	*3,500*	—	5
Pensions of Military and Marine Officers in respect of Civil employment	—	—	—	—	—	—	6
	4,000	460,800	—	—	4,000	460,800	
GRANT No. 69:							
STATIONERY AND PRINTING:							
Stationery, Printing, and Bookbinding for the India Office	9,000	—	—	—	9,000	—	7
Deduct: Recovered from the Home Government	*−5,000*	—	—	—	*−5,000*	—	
	4,000	—	—	—	4,000	—	
GRANT No. 81:							
CUSTOMS:							
Grants-in-aid	200	—	—	—	200	—	8
Miscellaneous	—	—	100	—	100	—	
TAXES ON INCOME: Miscellaneous	—	—	100	—	100	—	
FOREST.							
Grants to Universities	300	—	—	—	300	—	9
Miscellaneous	—	—	100	—	100	—	
GENERAL ADMINISTRATION:							
India Office Establishment:							
Salaries	—	198,200	—	—	—	198,200	10
Deduct: Recovered from the Home Government	—	*−124,800*	—	—	—	*−124,800*	11
„ Miscellaneous Receipts	—	—	—	—	—	—	12
India Office Expenses:							
Postage and Telegrams to India	6,600	—	—	—	6,600	—	13
National Health and Unemployment Insurance, &c.	—	300	—	100	—	400	
Office Contingencies	22,000	—	—	—	22,000	—	14
Miscellaneous expenditure	2,100	—	—	—	2,100	—	15
Deduct: Recovered from the Home Government	*−14,500*	—	—	—	*−14,500*	—	
Miscellaneous Receipts	—	—	—	—	—	—	
Administration in India: Miscellaneous	200	5,000	—	800	200	5,800	16
AUDIT:							
India Audit Office Establishment:							
Salaries	—	14,500	—	100	—	14,600	
Deduct: Recovered from the Home Government	—	*−6,800*	—	—	—	*−6,800*	
Charged to the High Commissioner for India (Grant No. 82)	—	*−5,100*	—	—	—	*−5,100*	
ADMINISTRATION OF JUSTICE: Miscellaneous	—	—	2,000	—	2,000	—	
JAILS AND CONVICT SETTLEMENTS:							
Grants-in-aid	75	—	—	—	75	—	
Miscellaneous	25	—	275	400	300	400	
POLICE:							
Examination expenses	150	—	—	—	150	—	
Miscellaneous	50	—	200	—	250	—	
PORTS AND PILOTAGE: Miscellaneous	—	100	—	—	—	100	
SCIENTIFIC DEPARTMENTS:							
Grants-in-aid	1,200	—	—	—	1,200	—	
Miscellaneous	3,000	500	200	—	3,200	500	17
EDUCATION: Miscellaneous	300	—	—	—	300	—	18
MEDICAL: Miscellaneous	100	1,000	400	700	500	1,700	
Carried forward £	21,800	82,900	3,375	2,100	25,175	85,000	

* This amount represents an addition advised in Telegram from Viceroy, dated 16th March 1926, No. D. 1437 F.

the Central Government of India, for the Year 1925-26—*continued.*

	1925-26.		Expenditure compared with Final Grants.				EXPLANATIONS OF VARIATION BETWEEN EXPENDITURE AND GRANT.
	Expenditure.		Less than granted.		More than granted.		
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	
	£	£	£	£	£	£	
	—	5,549	—	—	—	849	
	578	—	22	—	—	—	
1	—	57,863	—	1,937	—	—	**1** A saving of £3,426 occurs in the Pensions of Officers of the Establishment owing to several heavy lapses. On the other hand, there are excesses of £1,028 in gratuities payable on retirement, and £461 in Widows' Funds, of which £300 is due to an unexpected marriage donation.
	—	750	—	50	—	—	
2	—	1,107	—	1,093	—	—	**2** Mainly due to the lapse of an annuity on the death of a Member of Council.
	—	621	—	79	—	—	
3	—	—	500	—	—	—	**3** The provision on this account proved to be unnecessary.
4	—	379,764	—	17,536	—	—	**4** Payments under each Fund decreased more rapidly than was expected.
5	3,023	—	477	—	—	—	**5** Due to an over-estimate.
6	—	5,377	—	—	—	5,377	**6** Information with regard to these pensions was not available when the Estimates were prepared.
	3,023	445,482	977	20,695	—	5,377	
7	7,101	—	1,977	—	—	—	**7** Savings occur of £969 due to lower costs of the India Office Press, of £1,248 in respect of payments for stationery and binding, and £421 in miscellaneous expenditure. On the other hand, there is an excess of £739 owing to charges for printing new cypher codes for which no provision had been made.
	– 5,078	—					
	2,023	—	1,977	—	—	—	
8	217	—	—	—	17	—	**8** Excess covered by reappropriation of £20 from "Customs: Miscellaneous" sanctioned by the Secretary of State.
	1	—	99	—	—	—	
	9	—	91	—	—	—	
9	—	—	300	—	—	—	**9** The grant to the University of Cambridge for the training of probationers, for which provision was made, has been discontinued.
	17	—	83	—	—	—	
10	—	190,837	—	7,363	—	—	**10** The saving is partly due to a fall in the cost of living bonus, and partly to a change of system under which the salaries of Officers of the Indo-European Telegraph Department are chargeable against Grant No. 24.
11	—	*– 122,742*	—	—	—	2,058	**11** The decrease in the contribution by His Majesty's Treasury is due to a fall in the cost of living bonus.
12	—	*– 2,213*	—	2,213	—	—	**12** Mainly due to a receipt from the Commissioners of Inland Revenue in respect of assessment of Income Tax, which, in the Estimates, was included on the receipt side.
13	5,459	—	1,141	—	—	—	**13** Mainly due to a decrease in the number of telegrams.
	—	129	—	271	—	—	**14** A saving of about £1,650 occurs in respect of maintenance charges and small savings under several other sub-heads.
14	18,660	—	3,340	—	—	—	**15** Due to a change of system whereby the expenses of Officers on the India Office establishment placed on special duty are chargeable under the major heads affected.
15	255	—	1,845	—	—	—	**16** Of the excess in Non-Voted expenditure, £2,979 is due to the issue of leave allowances of the Viceroy and the Finance Member of Council, £489 to leave allowances of Officers of the Secretariat, and £1,543 to Overseas Pay of Officers of the Military Finance Branch.
	– 14,461	—	—	—	1	—	
	–38						
16	139	10,811	61	—	—	5,011	
	—	14,703	—	—	—	103	
	—	*–6,719*	—	—	—	81	
	—	*–5,323*	—	223	—	—	
	2,000	—	—	—	—	—	
	—	—	75	—	—	—	
	278	400	22	—	—	—	
	126	—	24	—	—	—	
	209	—	41	—	—	—	
	—	88	—	12	—	—	
	1,200	—	—	—	—	—	
17	2,329	500	871	—	—	—	**17** A saving of £578 occurs under "Fauna Indica" owing to delay in publication.
18	—	—	300	—	—	—	**18** The annual payment of £200 to the Board of Education for services in connection with appointments is no longer required by that Department.
	395	1,697	105	3	—	—	
	16,795	82,168	8,398	10,085	18	7,253	

APPROPRIATION ACCOUNT of the Secretary of State in Council of India, on account of

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1925–26.						
	Original Grants.		Supplementary Grants.		Final Grants.		
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	
	£	£	£	£	£	£	
Brought forward	21,800	82,900	3,375	2,100	25,175	85,000	
GRANT No. 81—*continued.*							
PUBLIC HEALTH:							
Grants-in-aid	400	—	—	—	400	—	1
Miscellaneous	400	—	350	100	750	100	2
AGRICULTURE:							
Grants-in-aid	1,515	—	—	—	1,515	—	
Miscellaneous	285	—	—	—	285	—	
INDUSTRIES: Miscellaneous	100	—	—	—	100	—	3
AVIATION:							
Grants-in-aid	200	—	—	—	200	—	
Miscellaneous	100	—	—	—	100	—	3a
MISCELLANEOUS DEPARTMENTS:							
Grants-in-aid	480	—	—	—	480	—	4
Miscellaneous	5,420	300	—	100	5,420	400	5
MINT: Miscellaneous	100	—	—	—	100	—	
MISCELLANEOUS:							
Indian Civil Service:							
Grants to Universities	4,250	—	150	—	4,400	—	6
Examination expenses	3,150	—	—	—	3,150	—	7
Miscellaneous	200	—	—	—	200	—	
League of Nations:							
Grant-in-aid towards expenses of Secretariat	56,000	—	—	—	56,000	—	8
Other expenditure	6,300	—	1,300	—	7,600	—	9
International Labour Conference:							
Pay of Officers	—	1,000	—	—	—	1,000	10
Travelling expenses, Other expenses	1,000	—	—	—	1,000	—	11
International Arms Traffic Conference:							
Pay of Officers, Travelling expenses, Other expenses	—	—	1,000	—	1,000	—	12
Royal Commission on Indian Currency and Finance:							
Pay of Officers	—	—	465	316	465	316	
Travelling expenses, Other expenses	—	—	3,135	184	3,135	184	
Alteration in demand as granted	—	—	*—1,900*	1,200	*—1,900*	1,200	13
Other Commissions and Committees:							
Pay of Officers	—	—	—	—	—	—	
Travelling expenses	—	—	—	—	—	—	14
Other expenses	—	—	—	—	—	—	
Secret Service Expenditure	—	6,000	—	—	—	6,000	
Miscellaneous Grants-in-aid	1,250	—	—	—	1,250	—	15
Relief and repatriation of destitute Indians	1,000	—	14,200	—	15,200	—	16
Commission on pensions and leave allowances paid abroad	8,000	—	—	—	8,000	—	17
Loss on Transports	—	—	2,725	—	2,725	—	18
Pay and expenses of Officers specially employed	600	2,000	—	—	600	2,000	
Miscellaneous	11,350	1,000	—	—	11,350	1,000	19
	123,900	93,200	24,800	4,000*	148,700	97,200	
NON-VOTED:							
ECCLESIASTICAL: Sundry items	—	100	—	—	—	100	
POLITICAL: Sundry items	—	21,100	—	—	—	21,100	20
TERRITORIAL AND POLITICAL PENSIONS:							
Members of the Family of the late Maharajah Duleep Singh	—	10,600	—	—	—	10,600	
Members of the Bengal Nizamut Family	—	900	—	—	—	900	21

* This amount represents an addition advised in Telegram from Viceroy, dated 16th March 1926, No. 1437 F.

the Central Government of India, for the Year 1925–26—*continued.*

	1925–26.		Expenditure compared with Final Grants.			
	Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£
	16,795	82,168	8,398	10,085	18	7,253
1	—	—	400	—	—	—
2	801	52	—	48	51	—
	1,422	—	93	—	—	—
	151	—	134	—	—	—
3	—	—	100	—	—	—
	200	—	—	—	—	—
3a	182	—	—	—	82	—
4	715	—	—	—	235	—
5	3,035	278	2,385	122	—	—
	5	—	95	—	—	—
6	4,250	—	150	—	—	—
7	2,507	—	643	—	—	—
	90	—	110	—	—	—
8	53,288	—	2,712	—	—	—
9	7,136	—	464	—	—	—
10	—	146	—	854	—	—
11	497	35	503	—	—	35
12	1,113	26	—	—	113	26
	291	147	174	169	—	—
13	2,202	—	—	1,384	967	—
14	11	19	—	—	11	19
	—	6,000	—	—	—	—
15	1,750	—	—	—	500	—
16	15,214	—	—	—	14	—
17	3,085	—	4,935	—	—	—
18	—	—	2,725	—	—	—
	190	2,813	410	—	—	813
19	3,215	—	8,135	1,000	—	—
	118,125	91.684	32,566	13,662	1,991	8,146
	—	28	—	72	—	—
20	—	21,582	—	—	—	482
21	—	9,820	—	780	—	—
	—	721	—	179	—	—

EXPLANATIONS OF VARIATION BETWEEN EXPENDITURE AND GRANT.

1 The grant to the International Bureau of Public Health was not paid within the year. Of the saving £100 has been utilised in reappropriation.

2 The excess in Voted expenditure, due to heavier expenses at Jeddah in connection with the Indian Pilgrimage, has been covered by reappropriation from sub-head "Grants-in-aid" sanctioned by the Secretary of State.

3 Of the saving £90 has been utilised in reappropriation.

3a Excess covered by reappropriation from "Industries: Miscellaneous" sanctioned by the Secretary of State.

4 There is an excess of £315 owing to the Grant to the Royal Asiatic Society having been estimated for under sub-head "Miscellaneous." The excess has been met by reappropriation of £320 from "Miscellaneous" sanctioned by the Secretary of State. On the other hand, however, a payment of £80 in respect of the "Encyclopædia of Islam" did not fall within the year.

5 Savings in Voted expenditure occur of about £2,900 owing to lower expenditure on the library and records than was anticipated, and of £400 owing to provision under this head for expenditure in connection with the publication of a volume of the Indian Text Series, the charge being correctly debitable under "Remittance." On the other hand, there is an excess of £918 representing the expenses of an officer on deputation to British Guiana in connection with a colonisation scheme for which no provision was made. Of the net saving, £320 has been utilised in reappropriation.

6 The moiety of the renewed grant of £300 to Trinity College, Dublin, was not paid within the year as anticipated.

7 Saving due to delay in the presentation of Stationery Office claims for printing.

8 Saving due to an improvement in the sterling-dollar exchange.

9 The expenses of the delegation proved to be smaller than was expected.

10, **11** The Estimate, which was largely conjectural, proved to be too high.

12, **14** The excesses on Voted expenditure have been sanctioned by the Secretary of State, the total of the grant not having been exceeded.

13 The excess in Voted as well as the saving in Non-Voted expenditure is mainly due to alteration of the Estimate in India in formulating the demand. The excess has been covered by reappropriation from "Loss on Transports" sanctioned by the Secretary of State.

15 Excess is due to a grant-in-aid of the publication of the work "Dome of the Rock, Jerusalem," and is covered by reappropriation of £500 from sub-head "Miscellaneous," sanctioned by the Secretary of State.

16 Excess covered by reappropriation from sub-head "Commission on pensions, &c., paid abroad," sanctioned by the Secretary of State.

17 The saving is mainly due to a reduction in the charges made for payments in the Dominions, particularly in South Africa. Of the saving £100 has been utilised in reappropriation.

18 Expenditure on this account was not incurred within the year. Of the saving £1,900 has been utilised in reappropriation.

19 Savings occur of £527 under "Insignia of Indian Orders," of £490 in Reuter's special telegrams, and of £8,105 in miscellaneous expenditure, due to excessive provision. On the other hand, there is an excess of £1,027 in "Books supplied to India," mainly due to charges for additional copies of the Indian Word Code. Of the net saving £500 has been utilised in reappropriation.

20 An excess of about £6,700 occurs owing to the Foreign Office claim in respect of the Military Commission to Persia being made in 1925–26 instead of in 1924–25 as anticipated. On the other hand, there are savings of £3,500 owing to the contribution on account of Diplomatic, &c., Establishments in Persia, Consulates at Jeddah, Momein, &c., not being paid within the year, and of about £2,700 in miscellaneous expenditure.

21 Due to the payment in 1924–25 of allowances expected to fall in 1925–26.

APPROPRIATION ACCOUNT of the Secretary of State in Council of India, on account of

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1925-26. Original Grants. Voted.	Original Grants. Non-Voted.	Supplementary Grants. Voted.	Supplementary Grants. Non-Voted.	Final Grants. Voted.	Final Grants. Non-Voted.	
	£	£	£	£	£	£	
MILITARY SERVICES:							
ARMY—EFFECTIVE:							
Payments to War Office for British Troops serving in India	—	1,400,000	—	—	—	1,400,000	
Discharge Gratuity and Deferred Pay of British Troops	—	41,000	—	—	—	41,000	
Furlough Allowances and Voyage Pay of British Troops serving in India	—	104,000	—	—	—	104,000	1
Furlough Allowances:							
Indian Army: Regimental	—	255,000	—	—	—	255,000	2
Indian Army Service Corps	—	39,000	—	—	—	39,000	
Royal Army Service Corps	—	3,000	—	—	—	3,000	
Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920	—	3,000	—	—	—	3,000	3
Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army	—	1,000	—	—	—	1,000	
Unemployment Insurance	—	80,000	—	—	—	80,000	4
National Health Insurance	—	56,000	—	—	—	56,000	5
Contributory Pensions Act, 1925	—	—	—	—	—	—	6
Marriage Allowances and Allotments: British Troops	—	400,000	—	—	—	400,000	7
" " " " Indian Army	—	48,000	—	—	—	48,000	8
Bounties to British Troops for extension of service	—	500	—	—	—	500	
Pay of Second Lieutenants on appointment	—	6,000	—	—	—	6,000	9
Consolidated Clothing Allowances of Troops proceeding to India	—	—	—	—	—	—	10
Stores taken to India with Troops: Clothing	—	15,500	—	—	—	15,500	11
" " " " Ordnance	—	18,000	—	—	—	18,000	
Miscellaneous Army Charges	—	6,000	—	—	—	6,000	
Educational and Instructional Charges	—	34,000	—	—	—	34,000	12
Military Accounts Department: Overseas Pay	—	—	—	—	—	—	13
Hospitals: Furlough Allowances and miscellaneous expenditure	—	65,000	—	—	—	65,000	14
Veterinary: Furlough Allowances and miscellaneous expenditure	—	3,100	—	—	—	3,100	
Arsenals: Furlough Allowances and miscellaneous expenditure	—	27,500	—	—	—	27,500	
Ordnance and Clothing Factories: Miscellaneous expenditure	—	—	—	—	—	—	
Staff: Furlough Allowances and miscellaneous expenditure	—	44,000	—	—	—	44,000	15
Purchase of Horses, Mules and Donkeys	—	—	—	34,300	—	34,300	16
Gratuities and Allowances to surplus Officers of the Indian Army	—	1,200,000	—	—	—	1,200,000	17
Indian Troop Service, and transport not charged to Troop Service	—	600,000	—	—	—	600,000	
Land Transport	—	1,000	—	—	—	1,000	
Miscellaneous	—	25,000	—	—	—	25,000	18
ARMY—NON-EFFECTIVE:							
Payments to War Office for Retired Pay, &c., of British Forces for service in India	—	1,296,700	—	*—219,400*	—	1,077,300	19
Pay of Non-effective Colonels of Royal Artillery	—	2,200	—	—	—	2,200	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	—	1,900,000	—	—	—	1,900,000	
Wound Pensions and Gratuities	—	15,000	—	—	—	15,000	
Miscellaneous Pensions, &c.	—	231,400	—	—	—	231,400	20
Indian Military Service Family Pensions	—	205,000	—	—	—	205,000	21
ROYAL AIR FORCE—EFFECTIVE:							
Air Ministry for Troops serving in India	—	100,000	—	—	—	100,000	
Discharge Gratuities	—	500	—	—	—	500	
Furlough and Voyage Pay	—	8,000	—	—	—	8,000	22
National Health Insurance	—	—	—	—	—	—	23
Unemployment Insurance	—	1,500	—	—	—	1,500	24
Contributory Pensions Act, 1925	—	—	—	—	—	—	
Marriage Allowances and Allotments	—	43,000	—	—	—	43,000	25
Stores taken to India	—	1,000	—	—	—	1,000	26
Consolidated Clothing Allowances	—	—	—	—	—	—	27
Cost of sea transport	—	16,000	—	—	—	16,000	28
Waziristan Gratuities	—	1,200	—	—	—	1,200	
Miscellaneous	—	2,000	—	—	—	2,000	
MARINE—EFFECTIVE:							
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	—	100,000	—	—	—	100,000	29
Royal Indian Marine Furlough Pay	—	17,000	—	—	—	17,000	
Royal Indian Marine: Gratuities and Allowances to surplus officers	—	5,000	—	—	—	5,000	
Sundry items	—	2,500	—	—	—	2,500	30
MARINE—NON-EFFECTIVE:							
Royal Indian Marine Retired Pay	—	44,000	—	—	—	44,000	
Indian Navy Retired Pay	—	500	—	—	—	500	
MILITARY ENGINEER SERVICES:							
Furlough Pay of Royal Engineer personnel	—	15,000	—	—	—	15,000	
£	—	8,483,100	—	*—185,100*	—	8,298,000	

the Central Government of India, for the Year 1925–26—*continued.*

	1925–26.		Expenditure compared with Final Grants.			
	Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£
	—	1,400,000	—	—	—	—
	—	39,748	—	1,252	—	—
1	—	145,126	—	—	—	41,126
2	—	276,512	—	—	—	21,512
	—	38,374	—	626	—	—
	—	4,612	—	—	—	1,612
3	—	653	—	2,347	—	—
	—	578	—	422	—	—
4	—	68,055	—	11,945	—	—
5	—	60,855	—	—	—	4,855
6	—	29,398	—	—	—	29,398
7	—	353,140	—	46,860	—	—
8	—	43,253	—	4,747	—	—
	—	*–205*	—	705	—	—
9	—	3,062	—	2,938	—	—
10	—	*–41,934*	—	41,934	—	—
11	—	69,998	—	—	—	54,498
	—	19,156	—	—	—	1,156
	—	4,285	—	1,715	—	—
12	—	53,329	—	—	—	19,329
13	—	3,232	—	—	—	3,232
14	—	94,310	—	—	—	29,310
	—	1,816	—	1,284	—	—
	—	26,924	—	576	—	—
	—	1,174	—	—	—	1,174
15	—	74,525	—	—	—	30,525
16	—	34,180	—	120	—	—
17	—	1,233,123	—	—	—	33,123
	—	594,101	—	5,899	—	—
	—	286	—	714	—	—
18	—	36,156	—	—	—	11,156
19	—	709,264	—	368,036	—	—
	—	2,250	—	—	—	50
	—	1,900,635	—	—	—	635
	—	16,583	—	—	—	1,583
20	—	227,951	—	3,449	—	—
21	—	215,063	—	—	—	10,063
	—	100,400	—	—	—	400
	—	144	—	356	—	—
22	—	14,277	—	—	—	6,277
23	—	2,000	—	—	—	2,000
24	—	30	—	1,470	—	—
	—	800	—	—	—	800
25	—	52,203	—	—	—	9,203
26	—	2,997	—	—	—	1,997
27	—	5,865	—	—	—	5,865
28	—	30,252	—	—	—	14,252
	—	328	—	872	—	—
	—	1,689	—	311	—	—
29	—	101,105	—	—	—	1,105
	—	18,172	—	—	—	1,172
	—	1,584	—	3,416	—	—
30	—	*–5,055*	—	7,555	—	—
	—	46,052	—	—	—	2,052
	—	354	—	146	—	—
	—	15,908	—	—	—	908
	—	8,128,673	—	509,695	—	340,368

Net saving £169,327

EXPLANATIONS OF VARIATION BETWEEN EXPENDITURE AND GRANT.

1 The excess is largely due to the increased grants of furlough to non-commissioned officers and men.

2 Partly due to payment of arrears under recent pay concessions, and partly to a greater number of Officers having availed themselves of leave than was anticipated.

3 The provision on these accounts, which was based on the best information available, proved to be too high.

4 Partly due to a reduction in War Office demands, and partly to a refund of an overpayment of £4,945 in respect of 1924–25.

5 The excess is mainly due to payment of the balance of arrear contributions in respect of India Unattached List ranks.

6 Expenditure on this account could not have been foreseen.

7 Insufficient allowance was made for refunds in adjustment of previous overcharges, and provision was not made for the recovery of a moiety of the charges relating to Aden (some £6,000). The balance may be ascribed to less allotments being remitted.

8 The provision, which was based on the experience of previous years, proved to be too high.

9 The number of appointments proved to be smaller than was expected, and advances of pay, to which Officers are entitled, were drawn in fewer cases.

10 Due to readjustment between Clothing and Consolidated Clothing Allowance of advances made to the War Office in 1921–22 and 1922–23, on agreement of claims in respect of period from 1st April 1920 up to and including the first half of trooping season 1923–24 See Note No. 11.

11 Of the excess, £41,934 is due to readjustment of charges in 1921–22 and 1922–23. See Note No. 10. The balance is the result of an agreement with the War Office to regard the capitation rate in respect of Clothing Accounts, on which apparent overpayments have been made since 1920, as a question to be included in the settlement of outstanding war claims.

12 Partly due to the number of Officers on courses being greater than was expected, and partly to the inclusion under this head of the furlough allowances of Educational Officers, provision for which was made under "Furlough Allowances of British Troops."

13 No forecast of this expenditure could be made.

14 An excess of £40,171 occurs owing to the issue of Sterling Overseas Pay for which no provision was made, but, on the other hand, Furlough Pay shows a saving of about £11,000 due partly to the appropriation under "Staff" of payments in respect of certain appointments hitherto classified under this head, and partly to fewer Officers being on leave than was expected.

15 Excesses occur of £17,714 in Furlough Pay owing to a greater number of Officers being on leave than was expected, of £7,597 owing to the issue of Sterling Overseas Pay, and of £7,167 in miscellaneous expenditure mainly owing to War Office claims for the pay and expenses of Military Attachés at Tehran (including arrears). On the other hand, excessive provision was made in respect of Native Orderlies.

16 The expenditure was incurred by Colonel Gordon in connection with the purchase of mules and donkeys in the U.S.A. A re-appropriation of £34,300 from the Indian Grant was advised in letter from Government of India, Army Department, dated 3rd December 1925, No 61.

17 The excess is partly due to the amount of gratuities paid in advance of due date being greater than was expected, and partly to acceleration in the presentation of claims in respect of payments made in the Colonies.

18 Mainly due to heavier payments in respect of medical treatment than was expected, and to a contribution of £3,000 towards the cost of the memorial to Indian Troops at Port Tewfik.

19 There is a saving on the original grant of £587,436 due to the amendment by the War Office of their estimates of the sums due in respect of the years 1919–20 to 1925–26. Of this sum £219,400 has been utilised, viz., £205,000 to cover expenditure of the High Commissioner, and £14,400 for the Indian Grant for Military Engineer Services. Vide Telegram from Viceroy, dated 16th March 1926.

20 Savings occur under all sub-heads except Royal Warrant Pensions, which show an increase of about £3,000.

21 The provision, which was based on the latest information available, proved to be too low.

22 There was an excess of £8,070 in Furlough Pay, largely due to an advance made in respect of arrear claims. On the other hand, a saving of £1,793 occurs under "Voyage Pay."

23 Provision for this item was made under "National Health Insurance —Army."

24 Due to delay in the presentation of claims.

25 Includes an adjustment of £5,776 in respect of the year 1919–20.

26 Due to the presentation in 1925–26 of arrear claims for which provision was made in the Estimates for 1924–25.

27 The transactions with the Air Ministry resulting in a net payment of £1,990, relate to arrear periods from 1920–21, and were too uncertain to be estimated.

28 Due to acceleration of claims.

29 Due to a charge by the Admiralty for hire of an oil barge in the Persian Gulf, an exceptional transaction.

30 A sum of £10,000 advanced in 1924–25 to the Admiralty in connection with the purchase of a vessel to replace the *Elphinstone* was refunded in the year. On the other hand, however, an excess of £2,445 occurs in miscellaneous expenditure.

APPROPRIATION ACCOUNT of the Secretary of State in Council of India, on account of

DISBURSEMENTS—*continued.*

EXPENDITURE NOT CHARGED TO REVENUE.

	1925–26.					
	Budget Allotments.				Budget Allotments.	
	Voted.	Non-Voted.			Voted.	Non-Voted.
	£	£	£	£	£	£
RAILWAY CAPITAL ACCOUNT:						
STATE RAILWAYS WORKED BY THE STATE:						
Miscellaneous payments	1,000	—			1,000	—
Less: Sale proceeds of furniture from the London Offices of the East Indian and Great Indian Peninsula Railway Companies	—	—			—	—
STATE RAILWAYS WORKED BY COMPANIES:						
On account of Stores, Establishment Charges, &c.:						
Assam Bengal Railway: Works	80,000	—			80,000	—
Ditto General Purposes	15,000	—			15,000	—
Bengal Nagpur Railway: Works	630,000	—			630,000	—
Ditto General Purposes	254,100	—			254,100	—
Bengal and North-Western Railway: Works	54,000	—			54,000	—
Ditto General Purposes	62,000	—			62,000	—
Bombay, Baroda, and Central India Railway:						
Works	1,177,000	—			1,177,000	—
General Purposes	243,000	—			243,000	—
Burma Railways: Works	213,100	—			213,100	—
Ditto General Purposes	107,500	—			107,500	—
Great Indian Peninsula Railway: Works	605,000	—			605,000	—
Ditto General Purposes						
Madras and Southern Mahratta Railway:						
Works	677,500	—			677,500	—
General Purposes	222,500	—			222,500	—
Rohilkund and Kumaon Railway: Works	200	—			200	—
Ditto General Purposes	15,800	—			15,800	—
South Indian Railway: Works	915,600	—			915,600	—
Ditto General Purposes	154,200	—			154,200	—
Less: Anticipated savings	*-1,600,000*	—			*-1,600,000*	—
Discharge of Railway Debentures	—	2,358,500			—	2,358,500
Great Indian Peninsula Railway:						
Debenture Stock for which the Secretary of State incurs liability on termination of the Company's contract	—	3,500,000			—	3,500,000
Discharge of Capital Stock	—	2,575,000			—	2,575,000
	3,827,500	8,433,500			3,827,500	8,433,500
GRANT No. 86:	Original Grant.		Supplementary Grant.		Final Grant.	
CIVIL WORKS:						
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:						
Miscellaneous payments	12,000	—	—	—	12,000	—

COMPARISON of Railway Capital Expenditure with Gross Allotments advised by the Railway Board.

	Budget Allotments.	Variations.	Final Allotments.	Expenditure.	Expenditure compared with Final Allotments.	
					Less.	More.
	£	£	£	£	£	£
STATE RAILWAYS WORKED BY THE STATE:						
Miscellaneous payments	1,000	—	1,000	446	554	—
STATE RAILWAYS WORKED BY COMPANIES:						
On account of Stores, Establishment Charges, &c.:						
Assam Bengal Railway: Works	80,000	—	80,000	36,745	43,255	—
Ditto General Purposes	15,000	—	15,000	20,801	—	5,801*
Bengal Nagpur Railway: Works	630,000	182,900	812,900	795,830	17,070	—
Ditto General Purposes	254,100	*-160*	254,000	197,096	56,904	—
Bengal and North-Western Railway: Works	54,000	—	54,000	32,099	21,901	—
Ditto General Purposes	62,000	12,000	74,000	72,972	1,028	—
Bombay, Baroda, and Central India Railway:						
Works	1,177,000	—	1,177,000	643,162	533,838	—
General Purposes	243,000	—	243,000	220,708	22,292	—
Burma Railways: Works	213,100	44,000	257,100	234,521	22,579	—
Ditto General Purposes	107,500	40,000	147,500	128,074	19,426	—
Great Indian Peninsula Railway: Works	605,000	—	605,000	361,600	219,940	—
Ditto General Purposes				23,460		
Madras and Southern Mahratta Railway:						
Works	677,500	—	677,500	514,089	163,411	—
General Purposes	222,500	—	222,500	183,562	38,938	—
Rohilkund and Kumaon Railway: Works	200	—	200	—	200	—
Ditto General Purposes	15,800	—	15,800	12,500	3,300	—
South Indian Railway: Works	915,600	*-16,000*	899,600	507,173	392,427	—
Ditto General Purposes	154,200	16,000	170,200	134,410	35,790	—
	5,427,500	278,800	5,706,300	4,119,248	1,592,853	5,801
					Net decrease £1,587,052	

the Central Government of India, for the Year 1925-26—*continued.*

1925-26.		Expenditure compared with Budget Allotments.				EXPLANATIONS OF VARIATION BETWEEN EXPENDITURE AND GRANT.
Expenditure.		Less than allotted.		More than allotted.		
Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	
£	£	£	£	£	£	
1,492	—	554	—	—	—	
-1,046	—					
36,745	—	43,255	—	—	—	
20,801	—	—	—	5,801	—	
795,830	—	—	—	165,830	—	
197,096	—	57,004	—	—	—	
32,099	—	21,901	—	—	—	
72,972	—	—	—	10,972	—	
643,162	—	533,838	—	—	—	
220,708	—	22,292	—	—	—	
234,521	—	—	—	21,421	—	
128,074	—	—	—	20,574	—	
361,600	—	219,940	—	—	—	
23,460	—		—	—	—	
514,089	—	163,411	—	—	—	
183,562	—	38,938	—	—	—	
—	—	200	—	—	—	
12,500	—	3,300	—	—	—	
507,173	—	408,427	—	—	—	
134,410	—	19,790	—	—	—	
—	—	—	—	1,600,000	—	
—	625,000	—	1,733,500	—	—	
—	—	—	3,500,000	—	—	
—	2,575,000	—	—	—	—	
4,119,248	3,200,000	1,532,850	5,233,500	1,824,598	—	

Expenditure.		Expenditure less than granted.		Expenditure more than granted.	
10,332	—	1,668	—	—	—

1 The Budget was framed in accordance with telegram from the Viceroy, dated 10th February 1925. The excess of £291,748 over the net Budget Allotment is covered to the extent of £278,800 by variations advised in communications from the Railway Board as follows:—

£	
-100	Letter dated 9th June 1925.
44,000	„ 3rd September 1925.
12,000	„ 7th October 1925.
40,000	„ 4th March 1926.
182,900	Telegram dated 7th October 1926.
278,800	

For particulars of variations between the expenditure and the gross allotments, see Supplementary Statement below.

2 Due to the renewal instead of replacement by fresh capital of Debentures of the Bengal-Nagpur Railway Company maturing.

3 Entry omitted from Account in accordance with letter from the Government of India dated 13th July 1925, No. D. 2822/F.

4 There is a saving of £1,906 in allowances of architects as compared with estimate furnished in telegram from Viceroy (Department of Industries and Labour), dated 10th September 1925, No. 70. On the other hand, an excess of £238 occurs on account of miscellaneous expenditure, for which a reappropriation of £500 from the High Commissioner was sanctioned in telegram from Viceroy, dated 24th March 1926, No. D./1541 F.

* The excess is due to the payment of £8,018 in respect of Sterling Overseas Pay. Instructions were given in Telegram from the Railway Board, dated 19th February 1926, to include in the Revised Estimates a total of £155,000 for all Railways on this account and payment was made accordingly. No additional allotment was, however, notified, and the original allotment proved insufficient.

INDIA OFFICE,
16th December 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd February 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925–26.

Grant No.		1925–26.								Expenditure compared with Final Grants.			
		Original Grants.		Supplementary Grants.		Final Grants.		Expenditure.		Less than granted.		More than granted.	
		Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
		£	£	£	£	£	£	£	£	£	£	£	£
I.	LAND REVENUE (*Reserved*): Law Charges in connection with Appeals from India	1,200	—	—	—	1,200	—	1,008	—	192	—	—	—
	GENERAL ADMINISTRATION (*Reserved*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
IV.	FOREST (*Reserved*): Sundry items	—	—	—	—	—	—	6	—	—	—	6†	—
XII.	ADMINISTRATION OF JUSTICE (*Reserved*) Sundry items	100	—	—	—	100	—	50	—	50	—	—	—
XIV.	POLICE (*Reserved*): Sundry items	100	—	—	—	100	—	81	—	19	—	—	—
XV.	SCIENTIFIC DEPARTMENTS (*Transferred*): Sundry items	400	—	—	—	400	—	352	—	48	—	—	—
XVII.	EDUCATION (*Transferred*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
XVIII.	MEDICAL (*Transferred*): Sundry items	400*	—	—	100§	400*	100	483	38	—	62	83†	—
XIX.	PUBLIC HEALTH (*Transferred*): Sundry items	100	—	—	—	100	—	41	—	59	—	—	—
XX.	AGRICULTURE (*Transferred*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
XXIV.	INDUSTRIES (*Transferred*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
XXVIII.	CIVIL WORKS (*Transferred*): Sundry items	100	—	—	—	100	—	747	—	—	—	647†	—
	TOTAL £	2,800*	—	—	100	2,800	100	2,768	38	768	62	736	—

* Includes £300 originally provided for High Commissioner.

† Covered by reappropriations made in India. as follows:—Forest, £100; Police, £20; Medical, £100; Civil Works, £700. *Vide* statement enclosed with letter No. 6269 B.G. 1, dated 12th April 1926, from Government of Madras.

§ This amount represents a reappropriation made in India. *Vide* statement referred to above.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925-26.

	1925-26.								Expenditure compared with Modified Grants.			
	Original Grants.		Modifications sanctioned.		Modified Grants.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law Charges in connection with Appeals from India	100	—	*—100*	—	—	—	—	—	—	—	—	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	900	—	*—100*	—	800	—	335	—	465*	—	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	400	—	100	—	500	—	471	—	29	—	—	—
POLICE (*Reserved*):												
Sundry items	400	—	*—300*†	—	100	—	42	—	58	—	—	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	17	—	83	—	—	—
MEDICAL (*Transferred*):												
Sundry items	100	100	800‡	*—400*§	900	*—300*	835	*—351*	65	51	—	—
PUBLIC HEALTH (*Transferred*):												
Sundry items	400	—	100	200	500	200	376	109	124	91	—	—
CIVIL WORKS (*Transferred*):												
Sundry items	100	—	200	—	300	—	220	—	80	—	—	—
SUPERANNUATION (*Reserved*):												
Pensions of Military Officers in respect of Civil employment and Pension contribution for Aide-de-Camp to Governor	—	200	100	8,200‖	100	8,400	88	8,339	12	61	—	—
TOTAL - GRANT No. 33 (*Reserved*)	1,800	200	*—300*	8,200	1,500	8,400	936	8,339	564	61	—	—
TOTAL - GRANT No. 34 (*Transferred*)	700	100	1,100	*—200*	1,800	*—100*	1,448	*—242*	352	142	—	—

* The provision included £400 on account of leave salary of the Director of the Governor's Band (*vide* telegram from Government of Bombay, P. 89 Bud., dated 17th February 1925. No disbursements, however, were made on this account.

† Due to the anticipated postponement to 1926-27 of expenditure in connection with an appeal case.

‡ Due to provision for pay of Officers on leave under Military rules.

§ The decrease represents an adjustment of charge in 1924-25 in respect of the wound pension of an Officer subsequently found to be chargeable to Central Revenues.

‖ No forecast of expenditure chargeable to Provincial Revenues in respect of pensions could be made when the Budget was prepared.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY.
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925-26.

	1925-26.								Expenditure compared with Final Grant.			
	Original Grant.		Supplementary Grants.		Final Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law Charges in connection with Appeals from India	400	—	—	—	400	—	1,244	—	—	—	844§	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	500	1,200	—	200‡	500	1,400	52	1,371	448‖	29	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	250	—	—	—	250	—	55	—	195	—	—	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):												
Sundry items	—	—	—	—	—	—	231	—	—	—	231†	—
POLICE (*Reserved*):												
Sundry items	100	300	—	200‡	100	500	90	256	10	244	—	—
MEDICAL:												
Sundry items (*Transferred*)	100	100	—	700‡	100	800	154	—	—	433	476*	—
(*Reserved A*)							422	367				
CIVIL WORKS:												
Sundry items (*Transferred*)	100	—	—	—	100	—	236	—	—	—	239*	—
(*Reserved A*)							103	—				
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	2,000‡	—	2,000	—	2,355	—	—	—	355
TOTAL £	1,450	1,600	—	3,100	1,450	4,700	2,587	4,349	653	706	1,790	355

* Covered by reappropriation. See (1) statement enclosed with letter No. 2271 F B., dated 26th March 1926; (2) telegram No. 2380 F.B., dated 30th March 1926; and (3) letter No. 11460 F., dated 23rd November 1925, from Government of Bengal.

† £200 covered by reappropriation. See No. 1 of above note.

‡ These amounts represent reappropriations from the High Commissioner's portion of the grant. See No. 1 of above note.

§ Of this amount £491 is covered by reappropriation. See (2) of documents quoted at * above, and letter No. 4599 F.B., dated 26th August 1926, from Government of Bengal.

‖ Due to excessive provision in respect of pay of members of the Governor's Band.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925–26.

	1925–26.								Expenditure compared with Final Grant.			
	Original Grant.		Supplementary Grants.		Final Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law Charges in connection with Appeals from India	600	—	—	—	600	—	684	—	—	—	84*	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	100	—	—	800	100	800	—	800	100	—	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	100	—	—	—	100	—	86	—	14	—	—	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):												
Sundry items	100	—	—	—	100	—	97	—	3	—	—	—
POLICE (*Reserved*):												
Sundry items	100	—	—	—	100	—	60	—	40	—	—	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
MEDICAL (*Transferred*):												
Sundry items	100	—	—	—	100	—	268	—	—	—	168*	—
PUBLIC HEALTH (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
CIVIL WORKS (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	100	—	100	—	89	—	11	—	—
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	1,400	—	—	900	1,400	900	1,195	889	457	11	252	—
EXPENDITURE NOT CHARGED TO REVENUE.												
CONSTRUCTION OF IRRIGATION WORKS (*Reserved*):												
PRODUCTIVE: Sundry items	—	—	—	100	—	100	—	2	—	98	—	—
TOTAL £	1,400	—	—	1,000	1,400	1,000	1,195	891	457	109	252	—

* Covered by reappropriation. *Vide* statement enclosed with letter No. B. 1094/X.—2455, dated 15th March 1926, from Government of United Provinces.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925–26.

	1925–26.								Expenditure compared with Modified Grant.			
	Original Grant.		Modifications sanctioned.		Modified Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law Charges in connection with Appeals from India	—	—	100	—	100	—	6	—	94	—	—	—
IRRIGATION (*Reserved*):												
Sundry items	700	—	—	—	700	—	—	—	700†	—	—	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	—	500	—	—*200*‡	—	300	—	108	—	192	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	100	—	100	—	200	—	130	—	70	—	—	—
POLICE (*Reserved*):												
Sundry items	100	—	—	—	100	—	41	—	59	—	—	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	—*	—	100	—	—	—
MEDICAL (*Transferred*):												
Sundry items	1,200	—	—	800‖	1,200	800	609	768	591§	32	—	—
PUBLIC HEALTH (*Transferred*):												
Sundry items	100	—	—	—	100	—	47	—	53	—	—	—
CIVIL WORKS (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	200	—	200	—	153	—	47	—	—
TOTAL £	2,400	500	200	800	2,600	1,300	833	1,029	1,767	271	—	—

* Expenditure of 5*s.* 10*d.* only was incurred on this account during the year.

† Due to the anticipated postponement till 1926–27 of expenditure in connection with a Privy Council Appeal.

‡ Provision was made for leave salary of Major D. Pott (Private Secretary to Governor) amounting to approximately £420 on the authority of a statement forwarded to the High Commissioner by the Punjab Government. The amount chargeable against the revenues of the Province proved to be £108 only.

‖ Due to provision in respect of pay of Officers on leave under Military rules, no information being available when the Budget was prepared.

§ The provision for pay of Officers on leave under Military rules, which was based on returns furnished by the Punjab Government, proved to be excessive.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925–26.

	1925–26.								Expenditure compared with Modified Grant.			
	Original Grant.		Modifications sanctioned.		Modified Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
IRRIGATION (*Reserved*):												
Leave Salaries	—	—	—	100	—	100	—	—*	—	100	—	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	100	1,125	—	75	100	1,200	—	1,199	100	1	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	—	500	100	—	100	500	40	500	60	—	—	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):												
Sundry items	—	—	—	300†	—	300	—	241	—	59	—	—
POLICE (*Reserved*):												
Sundry items	100	1,000	—	—	100	1,000	71	1,017	29	—	—	17
PORTS AND PILOTAGE (*Reserved*):												
Sundry items	—	—	—	500†	—	500	—	415	—	85	—	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
MEDICAL (*Transferred*):												
Sundry items	100	—	300†	—	400	—	305	—	95	—	—	—
PUBLIC HEALTH (*Transferred*):												
Sundry items	100	—	—	100	100	100	95	—	5	100	—	—
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	14,500‡	—	14,500	—	14,236	—	264	—	—
TOTAL £	500	2,625	400	15,575	900	18,200	511	17,608	389	609	—	17

* Expenditure of 4*s.* 3*d.* only was incurred on this service during the year.
† Due to provision in respect of pay of Officers on leave under Military rules.
‡ No forecast of expenditure chargeable to Provincial Revenues could be made when the Budget was prepared.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925-26.

	1925-26.								Expenditure compared with Modified Grant.			
	Original Grant.		Modifications sanctioned.		Modified Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law charges in connection with Appeals from India	300	—	100	—	400	—	345	—	55	—	—	—
GENERAL ADMINISTRATION (*Reserved*).												
Sundry items	100	—	—	1,100*	100	1,100	—	1,043	100	57	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	400	—	—*200*†	—	200	—	50	—	150	—	—	—
POLICE (*Reserved*):												
Sundry items	—	100	—	—	—	100	—	60	—	40	—	—
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	1,100§	—	1,100	—	1,026	—	74	—	—
MISCELLANEOUS (*Reserved*):												
Sundry items	200	—	100	—	300	—	257	—	43	—	—	—
TOTAL £	1,000	100	—	2,200	1,000	2,300	652	2,129	348	171	—	—

* Due to provision for leave allowance of the Governor, about which no information was available when the Budget was prepared.
† Due to the anticipated postponement till 1926-27 of expenditure in connection with an appeal case.
§ No forecast of expenditure chargeable to Provincial Revenues could be made when the Budget was prepared.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY.
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925-26.

	1925-26.								Expenditure compared with Final Grant.			
	Original Grant.		Supplementary Grant.		Final Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
ADMINISTRATION OF JUSTICE (*Reserved*): Sundry items	—	—	8	—	8	—	12	—	—	—	4	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*): Sundry items	—	—	100	—	100	—	226	—	—	—	126*	—
POLICE (*Reserved*): Sundry items	100	—	—	—	100	—	40	—	60	—	—	—
EDUCATION (*Transferred*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
MEDICAL (*Transferred*): Sundry items	100	—	300	—	400	—	314	—	86	—	—	—
PUBLIC HEALTH (*Transferred*): Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
SUPERANNUATION (*Reserved*): Sundry items	—	—	—	200	—	200	—	142	—	58	—	—
TOTAL £	400	—	408	200	808	200	592	142	346	58	130	—

* Covered by reappropriation. *Vide* Statement enclosed with letter dated 17th July 1926, No 2835/1087/Y, from Government of Central Provinces.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1925-26.

	1925-26.								Expenditure compared with Final Grant.			
	Original Grant.		Supplementary Grants.		Final Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	—	900	—	—	—	900	—	834	—	66	—	—
POLICE (*Reserved*):												
Sundry items	100	900	—	300	100	1,200	52	1,016	48	184	—	—
MEDICAL (*Transferred*):												
Sundry items	500	1,100	—	—	500	1,100	455	987	45	113	—	—
SUPERANNUATION (*Reserved*):												
Sundry items	—	—	—	100	—	100	—	22	—	78	—	—
MISCELLANEOUS (*Reserved*):												
Sundry items	—	—	—	—	—	—	200	—	—	—	200*	—
TOTAL - £	600	2,900	—	400	600	3,300	707	2,859	93	441	200	—

* Covered by reappropriation. *Vide* letter No. 6084, dated 20th August 1925, from Government of Assam.

INDIA OFFICE,
25th November 1926.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1927.

W. A. STURDY,
Auditor.

No. 3.—REPORT of the AUDITOR upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1925 to 31st March 1926; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;

II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my reports dated 25th January 1927.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £25,000. In addition, a very considerable saving to Central revenues will result from the question raised by this Department regarding re-classification of pensions (*vide* para. 18 of Section II of this Report). The total amount credited to Central revenues up to date is about £125,000, and the annual amount involved is about £45,000. These figures will be substantially increased when the re-classification is completed.

Increase of work and staff.

3. In this connection I would again refer to the large increase of work in this Department, due partly to post-war conditions, and partly also to accounting methods consequent upon Reforms. Classification of payments as between Central and Provincial revenues—of which the question referred to in para. 2 is an example—has caused a considerable increase in the work of the Accounting Departments and also of my own Department.

In para. 2 of the last Report I referred to proposals which I had made for an increase of my staff. That increase was recently sanctioned, and I am now in a position to make more adequate arrangements for the audit of certain classes of expenditure.

Expenditure requiring sanction by Imperial Parliament.

4. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. The efforts to reach a comprehensive settlement of the various claims and counterclaims—major and minor—to which reference was made in paras. 4 and 5 of Section I of the last Report, are still proceeding.

RAILWAYS.

5. Questions concerning Railway Accounts, whether Revenue or Capital, are, for convenience, dealt with in paras. 6 to 11, instead of the usual order being followed, viz. that of the Major Headings as shown in the Account.

Railway Revenue Receipts.

Surplus profits, Southern Punjab Railway.

6. The sum of £108,541 8*s.* 10*d.* is the balance of the Government share of the surplus profits of the Southern Punjab Railway Company for the year ended 30th September 1924, making the total amount received for that year £203,768 8*s.* 1*d.*

The instalment of £109,761 16*s.* 4*d.* on account of the year ended 30th September 1925 forms part of a total sum of £190,631 8*s.* 10*d.*

A question was raised in audit regarding the continued use of the rate of exchange of 1*s.* 4*d.* for converting into rupees the Company's Revenue Expenditure in England and the sterling interest on their debenture stocks, for the purposes of obtaining relief from Indian income tax. As the result of action in India, following the communication of these observations to the Railway Board, average rates of exchange (approximately 1*s.* 6*d.*) were applied in the 1925–6 assessment; the amount exempted was consequently reduced, and some £500 more paid in Indian income tax by the Company.

Railway Capital Receipts.

Bengal and North Western Railway.

7. As mentioned in para. 9 of Section I of the last Report, the Bengal and North-Western Railway Company made an issue of £1,250,000 5 per cent. Special Debenture Stock at 94½, of which £700,000 was allocated to the Tirhoot State Railway, which the Company work as part of their system. The amount due on this allocation up to and including allotment, viz., £105,000, was received and brought to account in the year ended 31st March 1925, and the sum of £556,500 included in the present account is the balance realised from the remaining instalments, making up a total of £661,500. The discount on the £700,000 stock was thus £38,500.

It was pointed out in audit that the stock was definitely redeemable at par not later than 1st November 1960, and that although the interests of the Secretary of State had been safeguarded so far as the discount on the portion allocated to the Company was concerned, no sinking fund had been set up for the redemption of the discount on the State portion; and that the provision of the necessary funds would presumably affect the division of the surplus profits of the Tirhoot Railway.

After consultation with the Railway Board, a sinking fund was established to redeem the discount by 1st November 1945, the earliest redemption date of the stock, but it was held that under clause 4 of the contract dated 23rd June 1925 with the Company, the charges must be excluded from the calculation of the surplus profits and be borne entirely by Indian revenues. If, however, there should be any future issue of Special Debenture Stock at a discount the allocation of sinking fund charges is to be considered further.

Railway Revenue Account.

Great Indian Peninsula Railway. Termination of contract.

8. The contract with the Great Indian Peninsula Railway Company terminated on the 30th June 1925, after which date the line was transferred to direct State management in India. The High Commissioner for India took over the purchase of stores and other agency work in this country, and as there were legal difficulties in the way of leaving the management of the £3,500,000 Debenture Stock in the hands of the Annuity Trustees, the work was entrusted to the Bank of England.

An advance of £3,300 was made to the Company to cover the estimated cost of office salaries and various expenses during the clearing-up period following the termination of the contract; £224 11*s.* 7*d.* remained unexpended and was refunded to the Secretary of State.

East Indian Railway. Compensation to annuitants.

9. The final payment of compensation to the deferred annuitants of the East Indian Railway Company for loss of income tax relief was for the three months ended 31st December 1924, the date of termination of the working contract. It amounted to £6,314 15*s.*, and in accordance with the contract was paid on 1st April 1925.

Owing to (1) reduction in the standard rate of income tax and (2) an arrangement between the Company and the Inland Revenue authorities

whereby the assessment to income tax for the final period of the Contract was based on the actual profits of that period, the Company had in the aggregate received from the India Office £6,186 14*s.* more than they were required to pay to the Inland Revenue Department, and this amount was refunded to the Secretary of State. The net expenditure therefore amounted to £128 1*s.*

East Indian Railway. Termination of contract.

10. The sum of £452 15*s.* 10*d.* in respect of transactions occurring subsequently to the closing of the accounts of the East Indian Railway Company on termination of the Contract, is the net figure resulting from a payment of £764 13*s.* 5*d.* and two receipts aggregating £311 17*s.* 7*d.*

The payment of £764 13*s.* 5*d.* was in respect of certain bonuses, corresponding to those which, as the result of protracted litigation, had been granted to unmarried Civil Servants while absent on military duty during the war. The benefits of this decision were extended to the home staffs of the various Indian Railway Companies, including the East Indian Railway Company, whose contract had by this time expired.

Questions were raised in audit regarding the amount claimed by the Company, as the result of which the claim, originally for £907 5*s.*—subsequently amended to £959 17.—was reduced to £764 13*s.* 5*d.*

The receipts aggregating £311 17*s.* 7*d.* are the unspent balances of advances amounting to £4,203 made to the Company for the estimated cost of office salaries and various expenses during the clearing-up period following the termination of the contract. The actual savings were £387 5*s.* 3*d.*, but from this sum was provided the contribution of £75 7*s.* 8*d.* to Provident Fund that would have been due from the Undertaking on the bonus payment above.

Railway Capital Account.

Marine insurance rates.

11. At the beginning of 1926 marine insurance rates fell to the general level of 3*s.* 6*d.* per cent. for all normal shipments of stores to India by the Guaranteed Companies. It was observed that one Company continued to pay 4*s.* per cent. on shipments to Madras, and as the result of a question in audit, the Company took the matter up with their agents and obtained a refund of £43 in respect of two months' shipments and the application of the reduced rate to further shipments.

Posts and Telegraphs Revenue Account.

Eastern Mail Service.

12. As stated in para. 14 of Section I of the last Report, the quarterly payments of £5,500 in respect of India's contribution to the cost of the Eastern Mail Service since 1st April 1923 are provisional and subject to adjustment when full details of the actual cost are available. So far details have been furnished for the period 1st April to 31st December 1923 only, but these show that the advances made approximate very closely to India's share of the actual cost. It has been decided, therefore, to continue to make advances at the same rate till adjustment is possible.

Amount due from Turkey.

13. With reference to para. 14 of the 1921–2 Report, and para. 15 of Section I of the last Report, the sum of £1,342 12*s.* 2*d.*, due to the Indo-European Telegraph Department, has not yet been recovered, but I understand that instead of the amount being claimed by the Foreign Office from the Turkish Government under the provisions of the Treaty of Lausanne, recovery will now be made direct by the Director-in-Chief of the Indo-European Telegraph Department.

Miscellaneous (Receipts).

Wheat Scheme, 1920-1.

14. In the audit by my Department of the final statements of account of one of the agent firms appointed in connection with the Wheat Scheme of 1920–1, it was discovered that an amount of £119 4*s.*, advised from India as due by the firm to Indian revenues, had been credited instead of debited to the firm in the accounts. The receipt of £238 8*s.* under Miscellaneous is the amount repaid by the firm to adjust the error.

Miscellaneous (Payments).

League of Nations.

15. £53,288 3*s.* 10*d.* was paid in 1925–6 in respect of India's contribution towards the expenses of the League of Nations for the year ended 31st December 1925. The amount is approximately 6·4 per cent. of the total expenditure. For the year 1926 India's share has been calculated as 56 out of 937 units of the total expenditure, or just under 6 per cent. The contribution payable in future years will be modified by the entry of Germany into the League.

Secret Service.

16. £6,000 was placed at the disposal of the Secretary of State during 1925–6 for Secret Service. The amount actually expended was £5,636, and the balance in hand on 31st March 1926 was £1,378 4*s.* 5*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Relief and repatriation of destitute Indians.

17. Included under this head is the amount of £14,157 10*s.* 11*d.* paid to the Imperial Government for expenditure defrayed from the British Relief Fund, and classified as in respect of the relief of Indian subjects in Turkey, during the war period. In submitting this claim, which was not supported by vouchers, the Foreign Office stated that a further sum of £T.51,355 had been expended from the Fund in Turkey on the relief of civilians in respect of whom no evidence of national status had been furnished. From the names of the persons relieved, however, it appeared that about half of this sum was expended on either Indian or Egyptian subjects. Other expenditure had been incurred also at Constantinople and Mersina in respect of which neither vouchers nor names had been furnished. Information regarding this expenditure was being sought from the neutral Governments which administered the Fund. While it would be reasonable for India to bear a share of the unclassified expenditure of £T.51,355, the evidence in support even of the expenditure of £14,157 10*s.* 11*d.* classified as Indian was not as complete as would be expected under normal conditions. A compromise was effected whereby the payment of the latter sum was regarded as a full settlement of all claims of His Majesty's Government in respect of the relief of Indian subjects in Turkey during the war period, with the exception of any claim which might arise on the information asked for regarding the expenditure at Constantinople and Mersina.

Refunds in respect of unavailable passage tickets by an ex-enemy shipping line.

18. At the outbreak of war a number of military officers and civilians on leave in this country, who were provided with Government passages to India on recall to duty, held return tickets by various shipping lines. It was decided to reimburse these officers half the amount they had paid for their passages and to claim from the shipping companies the surrender value of the unused coupons. Among these coupons were a number issued by an Austrian steamship company, in respect of which recovery was not at the time practicable. In July 1918 a claim for the value of these tickets amounting to Rs. 59,872. 8 was lodged with the Liquidator of Hostile Firms, Bombay, and in respect of this claim a sum of Rs. 35,273. 7 was realised from the proceeds of the liquidation of the company's property in India. The balance of the claim, amounting to Rs. 24,599. 1 was registered with the Public Trustee for recovery from any assets which might become available in this country. I pointed out that the company had re-established business under a new name, and suggested that a claim might be made direct for the balance due to India. A claim was accordingly made for Rs. 37,853. 10. 4, which included interest. The company refunded Rs. 23,941. 0. 2 in India, and later agreed to refund a further sum of Rs. 8,779. 14. 1, leaving a balance of Rs. 5,132. 12. 1, with regard to which correspondence is still proceeding.

Repatriation of enemy subjects interned in India.

19. In para. 20 of Section I of the last Report reference was made to an amount of £25,176 16*s.* expended in connection with the repatriation of German subjects who were interned in India during the war. The

expenditure was stated to be recoverable from Germany under the provisions of the Treaty of Versailles, and in accordance with the Paris Agreement of January 1925, would, after approval of the Reparations Commission, form a prior charge on the amount of reparations received before 1st September 1924, which was awaiting division. The amount has recently been received. It appears, however, that the decision of the Reparations Commission that such expenditure entitled an Allied Power to a credit under the terms of the Paris Agreement has been contested, and the question is being submitted to arbitration. Although it seems unlikely that the decision will be reversed, the receipt must, in the meantime, be regarded as provisional.

Extraordinary Receipts.

Earnings of enemy ships transferred to revenue.

20. A further sum of £193,002 8*s.* 2*d.* was credited to Revenue under the above head on account of the earnings of certain enemy ships which, as stated in para. 23 of Section I of my last Report, were captured in Indian ports during the war and employed partly for Government purposes and partly in freight and passenger service under the control first of the Secretary of State and latterly of the High Commissioner.

£200,000 was similarly transferred to Revenue in the accounts of the High Commissioner for 1925–6, making, with the sum of £3,325,000 previously transferred, a total credit to Revenue on this account of £3,718,002 8*s.* 2*d.*

The amount remaining in suspense in the accounts of the High Commissioner (who is winding up the Enemy Ships accounts) under Deposits and Advances on 31st March 1926 was £15,402 15*s.* 5*d.*

Share of receipt from the German Government in respect of reparations under the Dawes Scheme.

21. The Indian share of reparations under the Dawes Scheme for the year ended 31st August 1925, which was stated in para. 25 of Section I of the last Report to be £82,054 19*s.* 6*d.*, has since been adjusted at £79,196 14*s.* 2*d.*, but I have raised a question as to the correctness of the rate of exchange used in converting gold marks into sterling. For the year ending 31st August 1926 the total amount payable by Germany is about £61,000,000, of which, after various prior charges have been met, the share for division among the various parts of the British Empire is estimated to be £8,348,912 13*s.* 10*d.* Of this sum India is entitled to 1·2 per cent. or £100,186 19*s.*, of which £45,643 11*s.* 8*d.* is credited in the account under review and the balance has since been received.

Deposits and Advances.

22. Details of the suspense accounts under this heading are given in Appendix II to the Account (page 26).

Loans to Persia.

23. During 1925–6 repayments were made in accordance with the amortisation table drawn up in regard to the loans made in 1903 "for the purposes of the Persian Government." The principal outstanding on 31st March 1926 was £56,300 8*s.*

With regard to the later loans the principal outstanding on 31st March 1924, viz., £2,367,270 1*s.* 8*d.*, was transferred to Revenue in 1923–4, vide para. 67 of the Report on the Accounts for 1923–4.

I am informed that it has not yet been found possible definitely to conclude arrangements with Persia for the repayment of these loans.

Enemy ships.

24. Of the balance of £309,646 2*s.* 10*d.* at the credit of "Enemy Ships" on 31st March 1925, £116,643 14*s.* 8*d.* was paid to the Imperial Government on account of refund of hire money (vide para. 23 of Section I of the last Report), and the balance, £193,002 8*s.* 2*d.*, was credited to revenue (vide para. 20). The suspense account in the accounts of the Secretary of State was closed on 31st March 1926 and all transactions in connection with the winding up of the Enemy Ships account are being carried out by the High Commissioner.

Unrecovered loan.

25. The balance at 31st March 1926 of Miscellaneous Advances includes the amount of £2,000 referred to in para. 29 of Section I of the last Report as advanced to the proprietor of a film-lecture relating to India. The amount has not yet been recovered.

Remittances.

Pensions of dependants of lascars killed in the war.

26. In para. 32 of Section I of the last Report mention was made of the receipt from the Board of Trade of the capitalised value of pensions, &c., paid and to be paid in India to the dependants of lascars of British ships who lost their lives through war risks. Capitalisation had been calculated as at 1st October 1921, and the Government Actuary stated that he "considered that this would form a sufficiently accurate basis for final settlement . . . if interest is considered as accruing at the rate of 5½ per cent. per annum from that date." The amounts paid by the Board of Trade included simple interest from the date of capitalisation to the date of payment. On the receipt coming under audit in my Department, it was pointed out that as the calculation of the capital sums involved the addition of compound interest in respect of pensions already paid and a corresponding reduction in respect of pensions to be paid, it seemed clear that the capital sums should bear compound interest from 1st October 1921 to the date of payment. This was admitted, and a further amount of £1,126 18*s.* 3*d.* was found to be due to Indian revenues. Of this sum £1,020 16*s.* 6*d.* was received in March 1926 and £106 1*s.* 9*d.* is under adjustment.

Appropriation Audit.

Method of providing for English expenditure in the Indian Budgets.

27. In the Indian Budgets for 1925–6 provision for Home expenditure continued to be made under grants of both the types to which reference was made in the last Report, viz.:—

(*a*) Composite Home Grants—covering English expenditure only on a number of services, for each of which there is a separate grant for Indian expenditure.

(*b*) Combined Subject Grants—covering the entire expenditure, whether English or Indian, on a particular service.

A representative Committee in India has made recommendations with a view to secure uniformity of procedure by all Governments in making provision for Home expenditure. Information has been received that these recommendations were not acceptable to all Local Governments, so that a diversity of practice seems likely to continue.

The question of powers of reappropriation to be exercised by the Secretary of State and the High Commissioner is still under consideration.

Appropriation Account.

28. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements, prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, an Appropriation Account, to which my certificate should be appended, should be included in the Accounts presented to Parliament.

Form of Account.

29. The form of the Account embodies various recommendations of the Auditor-General in his Report of an enquiry into the possibility of assimilating Indian Appropriation Reports to the corresponding British Reports; comparisons of estimated and actual receipts, as well as those relating to Debt, Deposit and Advances and Remittance Transactions, have been omitted; variations of provision, other than those authorised by the primary sanctioning authority, i.e. the Assembly in the case of voted and the Finance Department in the case of non-voted expenditure, are no longer shown in the body of the Account, but are explained in the notes. As regards the Composite Grant No. 81, under which the bulk of the provision for civil expenditure by the Secretary of State chargeable to Revenue was allotted, separate heads have been opened (*a*) for each of the more important Commissions, Conferences or Committees, (*b*) for Grants-in-Aid.

30. Provision for voted expenditure, excluding that on Railways, by the Secretary of State in Council, was distributed under eight Grants, only one of which—Grant No. 81—related exclusively to expenditure by the Secretary of State. Under this Grant the final position was as follows :—

Original.	Supplementary Grant.	Final Grant.	Expenditure.	Saving.
£	£	£	£	£
123,900	24,800	148,700	118,125	30,575

The figure of £24,800 represents the net result of the difference between the Budget provision and the Secretary of State's revised estimate under the various heads comprised in the Grant, less a reduction of £1,900 under Royal Commission on Indian Currency and Finance. The figures of the revised estimate provided, *inter alia*, for an addition of £15,400 in respect of "Loss on Transports"—a figure which was actually mentioned in submitting the demand to the Assembly. In these circumstances it seems to me that the proper method of showing the Supplementary Grant would have been to distribute it over the heads comprised in the Grant in accordance with the detailed figures of the revised estimate; but in the Appropriation Account the figure has been treated as a block grant and distributed as most convenient in the light of the final figures of actual expenditure. Thus, under the head "Loss on Transports" referred to above the Supplementary Grant appears as £2,725 instead of £15,400, the actual expenditure being *nil*. A further saving of £8,105, which forms the next most important factor in the total saving of £30,575, was due, as stated in the explanatory note to the Appropriation Account to excessive provision under "Miscellaneous" in the original Grant.

Changes in classification.

31. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act and consequential decisions of His Excellency the Governor-General, should be classified as Non-Voted.

32. Commencing with 1st April 1925 the amounts paid on account of salaries of officers of the Indo-European Telegraph Department at the India Office are being charged under the head "Posts and Telegraphs Revenue Account: Indo-European Telegraph Department," instead of, as formerly, under "General Administration: Salaries of Officers of the Secretary of State in Council of India."

This change was effected as a result of the decision of the Government of India to present the Accounts of the Department in a commercialised form, with effect from the year under review.

Section II.—MILITARY SERVICES.

Incorrect classification of furlough pay, &c.

1. Attention was called to several cases in which furlough pay, &c., debitable to Departments of the Imperial Government, &c., had been charged to Indian revenues. The more important of these are dealt with in paras. 2 to 6. In the remaining cases about £1,450 was recovered.

2. In para. 2 of Section II of the last Report reference was made to cases where furlough pay issued at the India Office to officers of units serving in the Malay States was being charged finally to Indian revenues. As a result of action by this Department a further sum of £1,650 10*s.* 6*d.* in respect of pay of officers of the 1/20th Burma Rifles has been included in the Remittance Account for recovery in India from the Federated Malay States.

3. Following the inquiries referred to in the last sentence of para. 3 of Section II of the last Report, it has been discovered that there were a number of British Service officers who, between 1919 and 1925, remained at the Staff College, Quetta, after the departure of their regiments from India. A further sum (in addition to £667 already reported) will be claimed from the War Office when certain details have been furnished by the Indian pay authorities.

4. Attention was called by this Department to the case of an officer who, after the commencement of a period of duty at the Staff College, Camberley, was for the first time shown in the Indian Army List as having been posted to a unit the pay of which was chargeable to the Air Ministry. His pay and allowances thus became chargeable to that Department from the date on which the unit was taken off the Indian allotment. A sum of about £1,200 has been transferred from Indian to Imperial revenues, and a further amount of Rs. 1,746. 13 is being claimed in the Indian Accounts of Recoverable Expenditure.

5. Attention was drawn to the case of an Indian Army officer whose pay during sick leave after service with the Muscat State was charged finally to Indian revenues in accordance with his Indian last pay certificate. It was decided that a proportion of the officer's leave pay was chargeable to Muscat, and about £140 is accordingly being recovered.

6. It was pointed out by this Department that a British Service officer, on leave, was not shown in the Indian Army List as belonging to a regiment on the Indian Establishment. It was ascertained that this officer, after a period of seconded service, had been attached temporarily to a unit in India, a fact which did not qualify him for leave under Indian Regulations. The War Office stated that there was a vacancy on the Home Establishment into which he could be absorbed, and consented to bear his pay from the date when he would have joined for duty but for the erroneous grant of leave. This involved a transfer of charge from Indian to Imperial revenues of £294. Action has since been taken by the Government of India to ensure that British Service officers, supernumerary to the Indian Establishment on vacating a staff or departmental appointment, are not detained in India or erroneously granted leave, but are absorbed in the Home Establishment as rapidly as possible.

7. As the result of a question raised by this Department as to the incidence of the pay of officers during leave from Miscellaneous Formations and Training Companies affiliated to Indian units serving overseas, it has been decided that, commencing with the year 1925–6, charges in respect of such pay shall be adjusted in the Indian Accounts of Expenditure recoverable from the Imperial Government. As regards previous years, instructions have been issued to Indian paymasters to readjust expenditure erroneously charged to Indian revenues. These arrangements will also apply to leave charges of officers serving with Indian units parts of which are on Imperial Service.

Recovery of gratuity from a surplus officer.

8. The allowances issued to Indian Army officers declared "surplus" (*vide* para. 23 of the Report on the Accounts for 1922–3), were terminable on any such officer being appointed to a civil post under the Government of India, and if a gratuity had been issued prior to such appointment it became recoverable. Appointments made by the India Office or the High Commissioner were watched and the necessary adjustments were made in all such cases.

Papers sent to this Department in another connection disclosed a case where a surplus officer had proceeded to Burma at his own expense and obtained an appointment from the Local Government. Enquiry was suggested, which revealed that no recovery had been made, and steps are being taken to recover the amount involved—over £2,000—by instalments from the officer's pay.

Recovery of language examination fees.

9. Arrangements were made for an Indian Army officer, on leave from China where he had been studying the language, to attend an

Interpretership Examination. As he not only failed to attend the examination, but retired at the end of his leave, attention was called to the case by this Department. As a result, the examination fees charged by the Civil Service Commissioners were recovered from his pension. Further, the Government of India have issued general orders under which officers undergoing courses of instruction at Government expense must undertake not to apply to retire within specified periods.

Miscellaneous decisions.

10. Decisions have been taken in regard to questions raised by this Department relating to:—

(i) British Service officers granted short extensions of leave to enable them to take up non-Indian appointments on the Home Establishment without returning to India. Charges for pay during such extensions become an Imperial liability and the Memorandum of Arrangement with the War Office has been suitably amended.

(ii) An irregular issue in India of a new rate of staff pay to a Royal Air Force officer, without proper sanction. Action has been taken to prevent a recurrence of such mistakes.

(iii) Admissibility of allowances drawn by Adjutants and Senior Majors for 61 days during furlough The Indian Regulations have been amended, making such allowances inadmissible.

(iv) Return to India of Royal Air Force officers transferred to an Imperial station at the end of leave. Such officers are, in future, to proceed to their new station direct and not to report for duty in India, thus relieving Indian revenues of the charge for voyage pay.

(v) Charges for Royal Air Force officers during voyages to this country prolonged for the convenience of the Air Ministry. That Department has agreed to accept charges for such voyages in excess of the normal period of 22 days.

Marriage allowances and allotments: British troops.

11. The amount saved in the cases referred to in paras. 9 and 10 and in other cases of overpayment of military furlough pay to which attention was drawn by this Department, amounted to about £570.

12. The amount of £353,140 1*s.* 7*d.* was paid in 1925–6 to the War Office in respect of marriage allowances and allotments for the 12 months to 30th September 1925.

Credits amounting to £2,897 9*s.* 3*d.* have been received in adjustment of overcharges for voyage periods of drafts, &c., referred to in para. 9 of Section II of the last Report. Other items have not yet been adjusted owing to the destruction of the documents relating to the periods concerned. It has been suggested that adjustment should be made on an estimated basis.

A further sum of £6,049 18*s.* 11*d.* has been refunded on account of overcharges discovered in audit at the local pay office, in respect of an infantry battalion for five months after it had left India for Iraq. At another office it was discovered that allotments amounting to £878 1*s.* 6*d.* had been recovered from soldiers for periods spent in India, and the recoveries credited to Imperial instead of Indian revenues. The necessary adjustment has been made.

National Health Insurance Fund; Accumulated Surplus.

13. Under the Economy (Miscellaneous Provisions) Act, 1926, dated 16th June 1926, £1,100,000 was transferred to the Imperial Exchequer from the accumulated surplus of the Navy, Army, and Air Force Insurance Fund. The Government of India has contributed to this fund a proportion based on the strength of the Army in India (roughly about 20 per cent.). A claim has therefore been made by the India Office on the Treasury for a share of the surplus proportionate to the contributions from Indian revenues, but no reply has been received yet.

Maintenance of graves of soldiers of the Indian Expeditionary Forces.

14. Since 1918–9 India has contributed to the expenditure incurred by the Imperial War Graves Commission in the construction of cemeteries, the erection of memorials and other work connected with the registration and

maintenance of the graves of members of the expeditionary forces who fell in the Great War. The amounts contributed by the various parts of the British Empire are calculated in relation to the respective number of graves. The work of the Commission has hitherto been financed by means of a vote of credit by the Imperial Government, adjustable against the shares of the other participants, which were based on actual expenditure and paid quarterly in arrear. In 1925 the Commission recommended the commutation of these payments by the formation of an endowment fund. Under this scheme India will pay for a period of six and a half years from 1st April 1925 an annuity of £15,300 to cover her share both of estimated expenditure for that period and of a sum sufficient to form a fund of £5,000,000 to provide for future expenditure. In order that current expenditure may be met as it falls due, payment is required to be made quarterly in advance, and that part of the annuity allocated to such expenditure will be adjusted at the end of the annuity period. The amount falling to be paid by India in 1925–6 was the annuity of £15,300 in addition to the last quarterly payment in respect of 1924–5; but as sufficient provision had not been made it was arranged to defer payment of the balance in respect of 1924–5 to 1926–7.

Amount received from the Imperial Government in respect of capitation rate payable on account of Indian regiments lent for service in the Colonies.

15. The amount of £33,845 18*s.* 3*d.* under this head is made up of £6,345 18*s.* 3*d.* balance of the amount due to Indian revenues for the years 1919–25, and £27,500, an advance in respect of the year 1925–6.

The claims on the War Office are based on returns furnished from India of details of the strength of the Indian units, &c., concerned, and are submitted to my Department for examination before presentation to the War Office. I pointed out, in regard to the claim for the years 1919–25, that the details furnished appeared in some respects to be incomplete, and as the result of investigation the claim was increased by sums amounting to £974 8*s.* 11*d.*

Bounties to British troops for extension of service.

16. The War Office agreed to bear half the cost of bounties under Army Order 4 of 1919 issued in India and by the India Office. For the year 1923-4 the War Office share of payments in India was duly recovered, but it was pointed out in audit that no steps had been taken to recover a moiety of payments by the India Office. As a result the sum of £289 was refunded by the War Office for the years 1923–4 and 1924–5.

Increase of small pensions.

17. An award of increased pension under the India Office Rules, based on the Small Pensions Increase Act, was criticised in audit on the ground that the proposed increase exceeded the amount admissible. It was found that the amount in question was admissible under a strict interpretation of the India Office Regulations, which were less restrictive than the Act, but that all previous similar cases had been dealt with in accordance with the Act. Proposals were then made to implement the Regulations by revising existing cases at an estimated increased cost of about £6,000 a year, but after further representations, in which I expressed doubt whether it had ever been intended that the Indian scheme should be more liberal than the British scheme, except in certain respects specifically related to conditions of Indian service, and pointed out the anomalies inherent in a divergence between the two schemes, these proposals were abandoned, except as regards a limited class affected by special considerations, which included the case in which the question had arisen.

Revision of classification of pensions.

18. Reference was made in para. 40 of the 1923–4 Report and in para. 17 of Section II of the last Report, to the readjustment of pension charges of military officers involved in the decision that pensions sanctioned after 1st April 1921 should be allocated to the Central Military, Central Civil or to a Provincial head, according to the officer's service. It was stated in the last Report that it was hoped to complete the readjustment during 1925–6, but this anticipation has not been fulfilled, and the reclassification is still far from final. The total amount transferred up to the present date from the Military head is approximately £150,000, of which about £25,000 has been debited to the Central Civil head and the remainder in varying shares to

Provincial Governments. The annual relief to Central revenues is about £45,000, a figure which will be largely increased when the examination of past admissions is complete.

The long delay in effecting a reclassification due to take effect from 1st April 1921 is attributable primarily to the fact that the various accounting authorities concerned with the issue of pensions seem to have been unaware, generally speaking, of the applicability to military officers of the rules approved in 1921. In one or two isolated cases the correct classification had been indicated in last pension certificates transferring individual pensions from India, but even in those cases no adjustment had been made in the books of the India Office. By February 1923, when the question was raised by this Department, a large number of arrear cases had accumulated at the India Office, and in consequence of delay in the preparation of the necessary lists effective action to obtain the requisite information from India was not taken until December 1923. A number of points of detail requiring settlement in order to ensure the adequacy of the information obtained were brought to notice by this Department in January 1924, but have only recently formed the subject of a communication to India.

The difficulty of carrying out the allocation, which necessitates examining the records of the entire service of every officer pensioned since April 1921, has been increased by the following causes :—

(1) The operative date is not that of retirement, which is easily ascertainable, but that on which pension was sanctioned—a date of which the determination has presented difficulty.

(2) Additions to pensions relating specifically to a given period of service are chargeable in full to the appropriate head and are not divisible along with the remainder of the pensions.

(3) The allocation of the pensions of officers retiring after service in Bengal, Assam, or Bihar and Orissa is subject to special rules.

(4) Diversity of practice has existed with regard to the allocation of commuted amounts paid in India, with consequent uncertainty as to the proper division of the uncommuted portion of the pension.

(5) In some cases the share of one or more Governments has been capitalised in India, a circumstance liable to be overlooked on transfer of the pension to this country.

A number of queries have been raised with regard to the above points, and in addition the accuracy of the returns received from India has been subjected to a rough examination. In spite of the fact that only partial information with regard to the previous service of officers is available at this Office, numerous inaccuracies in the returns have been pointed out. Presumably others have escaped detection, and it is probable therefore that in spite of the great amount of time and trouble spent in this detailed reclassification of individual pensions, the final result will not be completely accurate.

Last pension certificates.

19. From time to time I have called attention to the unsatisfactory nature of many of the last pension certificates and duplicate pension warrants received from India. The possession of more detailed information than formerly is rendered essential by the increased complexity both of regulations and classification. Steps have been taken in India to ensure that, in future, present requirements are more adequately met.

Increase of small pensions.

20. Examination in audit of the annual declarations of means furnished by applicants for increased pensions under the Small Pensions Increase Acts disclosed several cases in which erroneous awards had been made. Sums amounting to about £70 are being recovered and an annual saving of about £90 has been effected.

Rate of exchange.

21. It appeared from the last pension certificates received at this Office that, in the case of two pensions granted under the Royal Warrants, payment had been made in India, on the analogy of pensions granted under Indian Army Regulations, at a number of rupees per mensem equal to the number of pounds per annum in the sterling pension. It was pointed out in audit that Royal Warrant pensions are fixed in sterling and are convertible

into rupees at the current rate of exchange, with the exception that, in the case of pensioners who, on 1st February 1921, were actually in receipt of pensions converted at the rate of exchange of 1*s.* 4*d.*, payment at that rate might be continued during "permanent residence in India." The cases were brought to the notice of the Military Accountant-General, with a view to avoiding future similar error. At the same time, attention was drawn to a case indicated by me, in which the privileged rate of exchange had been allowed to the dependants of an officer whose death did not occur till 1923.

Interpretation of Fundamental Rules.

22. A Military Assistant Surgeon who, though serving in a Civil Department, had not qualified for leave under Civil Rules was granted a period of study leave carrying pay at the civil rate. The Government of India, to whom the case was referred, confirmed my view that military officers not subject to the Civil Leave Rules must be restricted in all cases to military pay during study leave.

Incorrect issues of pension.

23. Attention was drawn in audit to the following cases of incorrect issue of pension :—

(i) As the result of an error in addition, an officer's pension had been assessed at £770 per annum instead of £740.

(ii) The service element in the retired pay of a Captain is subject to the maximum of £300 per annum. In one case this over riding maximum was overlooked; adjustment involving a reduction of £60 per annum was effected.

(iii) In the assessment of rank element of pensions of Royal Indian Marine officers, service as Commander or Engineer Commander "on Rs. 800 per mensem" qualifies for a higher rate than service in the same ranks "on Rs. 700 per mensem." In two cases the distinction had been overlooked and pension awarded at too high a rate. The necessary re-assessments involved reductions totalling £100 per annum.

(iv) The issue of temporary disability pension to an officer is conditional upon periodical medical examination until such time as a final award may, under regulation, be made. In the case of one officer in whose case such a "conditional" award had been made, I pointed out that no review had taken place since 1919. The officer was re-examined, and as his condition had improved his pension was reduced by £10 per annum.

(v) Under Army Instruction (India) 314 of 1919 enhanced rates of pension for Departmental Officers became admissible with effect from 1st April 1919. On advice received from India an adjusting payment under the above Instruction was made to a pensioned Departmental Officer in respect of a period in India. It was noticed that before and during this period the officer was drawing pension in addition to effective pay under the special provisions of Army Order 364 of 1920, and had therefore been paid correctly in the first instance, as the provisions of Army Instruction (India) 314 of 1919 were applicable only to those officers who commenced to draw pension after 1st April 1919.

The over-issue, amounting to £51, was recovered, and the attention of the authorities in India was drawn to the possibility of similar erroneous payments in that country.

Incorrect issues of dependants' pensions.

24.—(i) Pensions issuable to the widows of officers who die from causes other than those arising from active service are contingent upon the means of the recipient. In this connection, the eligibility of three widows was called in question. As a result of the refusal or discontinuance of the grants an annual saving of about £160 was effected.

(ii) An increased rate of compassionate allowance is issuable to a deceased officer's child if motherless. A grant at the higher rate was made to two children whose mother (divorced from the officer) was still alive. The joint allowance in issue was questioned in audit and reduced by £18 per annum.

(iii) The child of an officer whose death resulted from service in the Great War is eligible for compassionate allowance only if born within nine months of the father's demobilisation. In the case of two children admitted to pension in India I pointed out that this condition was not fulfilled. The allowances, totalling £72 per annum, were discontinued and the sum of £108, already disbursed, is being recovered.

Royal Air Force: Sea transport.

25. £30,265 1*s.* 9*d.* was paid to the Air Ministry during 1925–6 on account of the cost of sea transport of Air Force personnel employed in India. Examination of the claims in this Department before payment resulted in a reduction of £54.

Royal Air Force: Equipment.

26. The cost of the equipment of the squadron of the Air Force transferred from India to Iraq in 1921, referred to in para. 27 of Section II of the last Report, has now been adjusted with the result that £4,482 1*s.* was refunded to the Air Ministry in November 1926. In making this adjustment Departmental Expenses on Aviation Stores have been calculated at 10 per cent. The rate is, however, still the subject of correspondence with the Treasury, and should a rate other than 10 per cent. be ultimately adopted the present settlement will require modification.

The general question of Departmental Expenses on Aviation Stores is dealt with in para. 3 of Section II of my Report on the Accounts of the High Commissioner for India.

Payments to Imperial Government.

27. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

28. War Office: Capitation Rate for Effective Services:—

A further advance of £1,400,000 was made, calculated on approximately the same lines as the advances referred to in previous Reports. Payments on this account from 1920–1 onwards have been made on a provisional basis only, subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. I am informed that considerable progress has been made in this direction, and that there are grounds for hoping that a settlement will shortly be reached.

29. War Office, for gratuities on death, discharge, &c.:—

£41,000 was advanced on this account in respect of payments during 1925-6, and £1,645 14*s.* 3*d.* was refunded on account of overpayment for 1924-5.

The queries on the accounts for 1920–1 and 1922–3, referred to in para. 30 of Section II of the last Report, are still outstanding, no replies having been received from the War Office although several reminders have been sent.

The payments for 1923–4 have been test audited; those for 1924–5 and 1925–6 are now under examination.

30. Air Ministry, for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £100,400 was made. Detailed figures of the basis of the charge for this service have not yet been furnished by the Air Ministry. Certain provisional figures furnished show that the present payments appear to be within the actual cost, and it has been decided to continue to make advances on the present basis.

31. Ministry of Health: Contributions under the Contributory Pensions Act:—

The Widows', Orphans' and Old Age Contributory Pensions Act, 1925, came into operation on 4th January 1926, and applies to serving soldiers. Under this Act there is payable to the Ministry of Health a contribution in respect of each soldier of 9*d.* a week, of which half is

borne by the soldier and half by Government. The soldier's share is recovered from his pay, and, in the case of those on the Indian Establishment, credited to Indian revenues. Payment is to be made to the Ministry of Health of the full amount of the contributions by machinery similar to that adopted for the adjustment of National Health Insurance contributions, viz. based on average strengths of British units, &c., on the Indian Establishment. £29,450 was advanced in 1925–6 in respect of the period 4th January to 31st December 1926 on account of men of the British Army, and a similar advance of £800 was made on account of men of the Royal Air Force.

32. War Office, on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment :—

The advances to the War Office referred to in para. 33 of Section II of my last Report and in the Reports for 1922–3 and 1923–4 have now been adjusted.

The proposal that the charges on account of personal clothing in possession of soldiers when transferred should be reserved for consideration in connection with the revision of the Home Effective Capitation Rate was objected to by the War Office, and it was eventually agreed by the Secretary of State for India in Council that the Clothing Accounts should be considered by themselves. Agreement was also reached with the War Office in respect of the questions, relating to personal clothing and clothing allowances of personnel transferred from Iraq, which had been reserved for later discussion.

The sum eventually agreed as due to the War Office on account of men transferred during the relief seasons 1920–1, 1921–2, 1922–3, and up to the first half of the season 1923–4, i.e. the period covered by the advances already made, was £150,370 10*s.* 11*d.*, against which the advances mentioned above amounted to £136,800.

A further advance of £28,000 was made to the War Office in March 1926, which will cover the balance of £13,570 10*s.* 11*d.* due up to the first half of the season 1923–4, and will approximately meet the amount due from Indian revenues up to the first half of the season 1925–6.

33. War Office: Sea transport :—

For many years prior to the war the conveyance of troops to and from India was carried out by the Indian Troop Service. Transports were chartered for the Indian service, recovery being made at passage rates (*a*) for any passengers conveyed to or from India for the Imperial Government, and (*b*) for any excess of numbers in the case of Mediterranean reliefs.

During the war the normal programmes were discontinued, but in consonance with the Parliamentary Resolutions governing India's contribution to the cost of the war, the normal figure of Troop Service expenditure was credited to the Imperial Government less any actual expenditure incurred by Indian revenues. In order to protect Indian revenues from loss due to excessive trooping during the post-war quinquennium the above arrangement was continued to 31st March 1925, but the amount credited to the War Office was raised to conform with the post-war level of prices. Since the latter date a joint Troop Service, covering Indian and War Office requirements, has been in operation in accordance with the recommendations of an Inter-Departmental Committee representing the War Office, India Office, Air Ministry, and Board of Trade. The joint service is to operate for five years, at the end of which period the position will be reconsidered.

These arrangements have been accepted by the Secretary of State for India in Council, subject to any observations by the Government of India.

The gross cost of the joint Troop Service is borne in the first instance by the War Office, by whom recovery is made from the India Office of the cost of transports which are employed entirely on Indian service. The cost of Indian passengers travelling in Imperial transports and *vice versâ* is adjusted by means of passage rates. In addition, the

War Office discharges its liability for the cost of officers travelling to and from India in Imperial interests by a lump sum of £4,500.

During 1925-6 advances amounting to £506,500 were made by the India Office. Accounts have since been rendered, which are still subject to audit, showing that the amount debitable to Indian revenues in respect of expenditure incurred during the year is £488,566 16*s.* 8*d.*, and the balance of £17,933 3*s.* 4*d.* has been recovered.

The figure of £488,566 16*s.* 8*d.* given in the preceding paragraph includes about £78,000, which, though actually brought to account in 1925-6, was incurred in respect of the previous year's trooping.

The circumstances in which this debit has been accepted are as follows :—

At the start of the normal cost arrangement applied during the war period, the actual expenditure brought to account in 1914-5 included about £20,000 in respect of 1913-4. It was suggested by this Department that, in order to obviate difficulties on the termination of the arrangement, it might be preferable to exclude this amount from the claim on the War Office. It was, however, decided at the time, in view of the broad nature of the arrangement, not to exclude this sum, but to regard India's contribution as covering payments made during each financial year, and not expenditure relating to the year. Consequently, it was impossible to disclaim liability for a similar carry-over at the end of the arrangement.

The amount, however, seemed excessive, since after allowing for the rise in prices, &c., it was still more than double that of the carry-over from 1913-4. A preliminary examination of the figures in this Department showed that the excess was due mainly to (1) the trooping season of 1924-5 having been extended about three weeks later into the year than that of 1913-4, and (2) certain payments not having been made so promptly as before the war; and I suggested that the claim ought in these respects to be reduced by about £25,000. Although it appeared that intrinsically there were adequate grounds for pressing for this reduction, it was decided, in view of the much larger questions thrown into the general settlement with the Imperial Government (see para. 4 of Section I of this Report), to admit the amount in full subject to examination of the details.

34. War Office: Retired pay, pensions, &c., of British Forces for service in India :—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards pending agreement with the Imperial Government as to India's liability with regard to Non-Effective Charges arising out of the war. (See para. 4 of Section I of this Report.)

A further advance of £1,125,682 in respect of the year 1925-6 was made to the War Office, and a refund was made by that Department in respect of the post-war years 1919-20 to 1924-5, as it was found, in the light of information now available, that the advances made in respect of that period had been over-estimated.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
23rd February 1927.

REPORT of the AUDITOR upon the APPROPRIATION ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1925 to 31st March 1926.

MADRAS.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. As recommended by the Auditor-General in the case of the Central Appropriation Account, reappropriations authorised by executive authority in the case of Voted provision are mentioned in the notes to the Account.

3. Provision for Voted expenditure incurred in England by the Secretary of State was included in combined subject grants, covering the entire expenditure, whether English or Indian, on a particular service.

4. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act and consequential decisions of His Excellency the Governor, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

BOMBAY.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. Provision for Voted expenditure, chargeable to Revenue, incurred by the Secretary of State was made under two composite grants, No. 33 for reserved and No. 34 for transferred expenditure.

3. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the Act as amended, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

BENGAL.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. As recommended by the Auditor-General in the case of the Central Appropriation Account, reappropriations authorised by executive authorities in the case of Voted provision are referred to in the notes to the Account.

The suspension by the Governor-General in Council of the transfer of all transferred subjects in the Province of Bengal with effect from 13th June 1925, is reflected in the Account by the classification as "Reserved A" of all transferred expenditure incurred after that date.

3. Provision for Voted expenditure by the Secretary of State was included in a composite grant for all Home charges.

4. Under Voted the following excesses have not been met by re-appropriations :—

(1) Land Revenue—Law charges in connection with Appeals from India, £353.

(2) Jails and Convict Settlements, £31.

In the former case a reappropriation of £400 to cover the excess was sanctioned by Finance Department but subsequently declared inoperative.

Savings exist under other heads within the grant from which the excesses could have been met.

An excess of £355 under "Superannuation—Sundry Items, Non-Voted," is offset by savings under the same head in the High Commissioner's Account.

5. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Office,
25th January 1927.

UNITED PROVINCES OF AGRA AND OUDH.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. Provision for Voted expenditure chargeable to Revenue incurred in 1925-6 by the Secretary of State was made by means of a single composite Grant—No. 31.

3. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

PUNJAB.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, an Appropriation Account should be prepared to which my certificate should be appended.

2. Provision for Voted expenditure incurred in 1925–6 by the Secretary of State was distributed under various combined subject grants covering the entire expenditure, whether English or Indian, on a particular service.

3. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act and consequential decisions of His Excellency the Governor, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

BURMA.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. Provision for Voted expenditure incurred by the Secretary of State in 1925–6 was included in the allotment for each service sanctioned in four Departmental Grants voted by the Legislative Council.

3. An excess of £17 under "Police (reserved)—Non-Voted," is covered by savings of expenditure under the corresponding head in the Account of the High Commissioner.

4. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act and consequential decisions of His Excellency the Governor, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

BIHAR AND ORISSA.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. Provision for all Voted expenditure incurred by the Secretary of State in 1925–6 was made under a single composite grant.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

CENTRAL PROVINCES.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, there should be included in the Accounts presented to Parliament an Appropriation Account to which my certificate should be appended.

2. Provision for all Voted Home Charges in 1925–6 by the Secretary of State was made under a single composite Grant—No. 30.

3. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

ASSAM.

1. In previous years the basis of my Appropriation Audit Report has been a Statement of Comparison of Estimated and Actual Receipts and Disbursements prepared by the Accountant-General, India Office. It was recently decided that, commencing with the year under report, an Appropriation Account should be prepared to which my certificate should be appended.

2. Provision for all Voted Home Charges in 1925–6 was included in a single composite grant comprising a number of major heads for each of which there is a corresponding Indian subject grant.

3. The Government of India (Civil Services) Act, 1925, made a number of additions to those classes of expenditure which under the Government of India Act, 1919, were precluded from the vote of the Legislature. The Act did not receive Royal Assent until December 1925, which left insufficient time to enable a revision of the classification of the expenditure in question to be carried out. The Account of Voted expenditure therefore contains some items which, under the terms of the amended Act, should be classified as Non-Voted.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1927.

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*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1926.

RECEIPTS.

REVENUE.

	£	£	£
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding	236		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	28,000		
		28,236	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	10,383		
Southern Punjab Railway: Ditto	178,982		
		189,365	
			217,601
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue		200	
Receipts on Common Purse Accounts		211,391	
Less—Payments in respect of Revenue:			
Message Revenue		*– 39,390*	
Australasian Message Fund		*– 13,766*	
			158,435
INTEREST:			
Interest realised from investment of Cash Balance, &c.		431,154	
Interest, Discount, &c., on Gold Standard Reserve holding		1,947,864	
			2,379,018
Carried forward			2,755,054

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1927.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			217
FOREST:			
Sundry items			227
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,083		
East Indian Railway	1,734,047		
Eastern Bengal Railway (including Bengal Central Railway)	123,843		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,194		
Oude and Rohilkund Railway	314,763		
Scinde Punjab and Delhi Railway	350,711		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·3576 per cent. on 21,562,150*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1927	3,008,019		
	7,408,842		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	7,803		
		7,416,645	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	76,486		
Bengal-Nagpur Railway	343,002		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Burma Railways	112,500		
Madras and Southern Mahratta Railway	294,290		
Ditto (Mysore Railway)	48,000		
South Indian Railway	143,515		
		1,149,066	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	192		
		30,192	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		7,231	
			8,603,134
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service			22,000
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			3,912
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			350
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		11,963,138	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*—7,408,843*	
		4,554,295	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		59,242	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		915,991	
MANAGEMENT OF DEBT		84,325	
Miscellaneous		10,846	
			5,624,699
Carried forward			14,254,539

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1926 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	2,755,054
CURRENCY:	
Paper Currency Reserve Investment: Interest and Discount	767,361
MINT:	
Indian coins, &c., sent home for assay	3
SUPERANNUATION ALLOWANCES AND PENSIONS:	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	5,512
Subscriptions in respect of the Indian Military Funds, &c.	3,409
Subscriptions, &c., towards Indian Civil Service Family Pensions	1,986
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	131
	11,038
MISCELLANEOUS:	
Refund of cost of repatriating German subjects	25,177
Miscellaneous Home Receipts	84
	25,261
Carried forward	3,558,717

of State in Council of India on account of the Central Government of India, 31st March 1927—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		14,254,539
INTEREST ON OTHER OBLIGATIONS:		
Indian Military Widows' and Orphans' Fund	959	
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	13	
		972
GENERAL ADMINISTRATION:		
Home Establishment, &c.	213,558	
Less: Contribution by His Majesty's Treasury	*—112,880*	
Miscellaneous Receipts	*—2,210*	
	98,468	
Administration in India:		
Miscellaneous expenditure	2,694	
		101,162
AUDIT:		
Home Establishment	15,587	
Less: Contribution by His Majesty's Treasury	*—3,525*	
Portion charged to High Commissioner	*—7,500*	
		4,562
ADMINISTRATION OF JUSTICE: Sundry items		674
JAILS AND CONVICT SETTLEMENTS:		
Sundry items		17
POLICE:		
Sundry items		129
ECCLESIASTICAL:		
Sundry items		38
POLITICAL:		
Sundry items	27,952	
Deduct—Receipts on account of Diplomatic and Consular Services	*—35,259*	
		—7,307
SCIENTIFIC DEPARTMENTS:		
Sundry items		3,683
MEDICAL:		
Sundry items		1,075
PUBLIC HEALTH:		
Grants for Medical Research, &c.		1,911
AGRICULTURE:		
Sundry items		1,604
AVIATION: Sundry items		186
MISCELLANEOUS DEPARTMENTS: Sundry items		5,383
CURRENCY: Sundry items		605
MINT: Sundry items		16
CIVIL WORKS: Sundry items		563
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	6,885	
Members of the Bengal Nizamut Family	422	
		7,307
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	103,294	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	364,641	
		467,935
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c	6,116	
Less: Contribution by His Majesty's Treasury	*—3,496*	
		2,620
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	54,415	
Miscellaneous expenditure	44,184	
		98,599
Carried forward		14,946,273

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1926 to

RECEIPTS—*continued.*

Revenue—*continued.*

			£
	Brought forward		3,558,717
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of	£		
Cost of the Transport of Troops	130,000		
Military charges for Aden	72,000		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	23,676		
		225,676	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	30,964		
Miscellaneous	3,971		
		34,935	
		260,611	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops		58,800	
Subscriptions towards Indian Military Service Family Pensions		47,566	
			366,977
ROYAL AIR FORCE:			
Stores brought from India with Airmen, &c.			—2,683
EXTRAORDINARY RECEIPTS:			
Receipts on account of "Dawes" Annuities		99,504	
" " "pre-Dawes" Reparations		214,800	
Enemy Ships under control of Director, Royal Indian Marine		20,425	
			334,729
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			4,257,740

of State in Council of India on account of the Central Government of India, 31st March 1927—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

			£
	Brought forward		14,946,273
MILITARY SERVICES:			
ARMY—EFFECTIVE:	£	£	
Payments to War Office for British Troops serving in India	1,400,000		
Discharge Gratuity and Deferred Pay of British Troops	52,108		
Furlough Allowances and Voyage Pay of British Troops serving in India	159,413		
Furlough Allowances: Indian Army: Regimental	281,048		
" " Indian Army Service Corps	42,984		
" " Royal Army Service Corps	4,895		
Unemployment Insurance: Army	81,393		
National Health Insurance: Army	43,792		
Contributory Pensions Act, 1925	117,005		
Marriage Allowances and Allotments: British Troops	542,483		
" " " Indian Army	44,576		
Bounties to British Troops for extension of service	43		
Pay of Second Lieutenants on appointment	3,289		
Miscellaneous Army Charges	4,171		
Educational and Instructional Charges	49,388		
Hospitals: Furlough Allowances and miscellaneous expenditure	88,798		
Veterinary: Furlough Allowances and miscellaneous expenditure	2,452		
Arsenals: Furlough Allowances and miscellaneous expenditure	24,472		
Ordnance and Clothing Factories: Miscellaneous expenditure	—		
Overseas Pay of Officers of the Military Accounts Department	1,532		
Staff: Furlough Allowances and miscellaneous expenditure	66,684		
Stores taken to India with troops: Clothing	15,246		
" " " Ordnance	25,621		
Purchase of Horses, Mules and Donkeys	40		
Gratuities and Allowances to Surplus Officers of the Indian Army	475,178		
Indian Sandhurst Committee	2,901		
Indian Troop Service and Cost of Transport not charged to Troop Service	539,277		
Land Transport	736		
Miscellaneous	30,672		
		4,100,197	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,161,504		
Pay of Non-effective Colonels of Royal Artillery	975		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,800,733		
Wound Pensions and Gratuities	12,854		
Miscellaneous Pensions, &c.	229,055		
Indian Military Service Family Pensions	222,161		
		3,427,282	
ROYAL AIR FORCE—EFFECTIVE:			
Air Ministry for Troops serving in India	98,150		
Discharge Gratuities	583		
Furlough Allowances and Voyage Pay	16,459		
National Health Insurance	1,209		
Unemployment Insurance	1,470		
Contributory Pensions Act, 1925	3,199		
Marriage Allowances and Allotments	51,379		
Stores taken to India with Airmen	1,350		
Consolidated Clothing Allowances	1,145		
Cost of Sea Transport	21,027		
Miscellaneous	216		
		196,187	
ROYAL AIR FORCE—NON-EFFECTIVE:			
Air Ministry for personnel serving in India		45,000	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,000		
Royal Indian Marine Furlough Pay	16,583		
Gratuities, &c.: Surplus Officers, R.I.M.	1,633		
Sundry items	4,537		
		122,753	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	47,998		
Indian Navy Retired Pay	295		
		48,293	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		14,668	
			7,954,380
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			22,900,653

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1926 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	4,257,740

DEBT.

	£	£
PERMANENT DEBT INCURRED:		
India 7 per cent. Stock	10,176	
India 5½ per cent. Stock	111,638	
India 4½ per cent. Stock	96,548	
		218,362
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund		10,259

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	35,073,228		
Dividends on investments, Discount on Treasury Bills, &c.	1,716,995		
		36,790,223	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing		92,020,581	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Indian Troops serving in War Areas	5,345		
Pay of Second Lieutenants on appointment to the Indian Army	1,087		
Civil Administration of Iraq	4,571		
Payments in England on A.F.O. 1706	1,224		
Pay of Indian Army Officers lent to the Imperial Government	1,419		
Shanghai Defence Force	701		
Miscellaneous expenditure	197		
Moiety of Expenditure in England in connection with			
Military Charges at Aden	11,260		
REPAYMENT OF ADVANCES—			
Portion of advances to the Persian Government	27,464		
Miscellaneous	1,555		
		54,823	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	1,288		
Miscellaneous	4,552		
		5,840	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund	4,438		
Indian Cadets at Sandhurst	6,306		
Income Tax	813,919		
Civil Service Insurance Society	3,569		
Miscellaneous	1,408		
		829,640	
			129,701,107
Carried forward			134,187,468

of State in Council of India on account of the Central Government of India, 31st March 1927—*cont.*

DISBURSEMENTS—*continued.*

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)		£ 22,900,653

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY THE STATE:				
Miscellaneous Payments			£ 780	
	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).		
STATE RAILWAYS WORKED BY COMPANIES:	£	£		
Assam-Bengal Railway	—	64,820		
Bengal-Nagpur Railway	1,468,900	188,839		
Bengal and North-Western Railway	—	60,630		
Bombay, Baroda and Central India Railway	—	623,475		
Burma Railways	—	319,500		
Madras and Southern Mahratta Railway	500,000	398,346		
Rohilkhund and Kumaon Railway	—	6,502		
South Indian Railway	—	620,196		
	1,968,900	2,282,308	4,251,208	
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:				
Purchase of Delhi-Umballa-Kalka Railway			3,000,000	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			4,978	
				7,256,966

DEBT.

PERMANENT DEBT:				
INDIA 7 PER CENT. STOCK DISCHARGED			994,218	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):		£		
East Indian Railway		361,246		
Eastern Bengal Railway		35,040		
Great Indian Peninsula Railway		673,338		
Madras Railway		170,345		
Scinde Punjab and Delhi Railway		107,378		
			1,347,347	
SINKING FUNDS:				
East Indian Railway Eastern Bengal Railway Scinde Punjab and Delhi Railway			200,000	
BRITISH 5 PER CENT. WAR LOAN (1929–47) (SINKING FUND)			512,010	
				3,053,575
UNFUNDED DEBT:				
Indian Military Widows' and Orphans' Fund				1,711

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:	£		
Investments in British Securities	33,112,867		
Deposit of Gold at the Bank of England	1,730,134		
Interest credited to Revenue	1,947,864		
		36,790,865	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills	68,593,533		
Transfer to Treasury Balance	23,427,048		
		92,020,581	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Indian Troops serving in War Areas	5,345		
Shanghai Defence Force	701		
High Commissioner for Iraq	4,469		
Payments in England on A.F.O. 1706	563		
Pay of Second Lieutenants on appointment to the Indian Army	1,016		
Pay of Indian Army Officers lent to Imperial Government	2,561		
Miscellaneous expenditure	198		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	78		
Military expenditure at Aden	11,260		
ADVANCES REPAYABLE:			
Miscellaneous	*—6,355*		
		19,836	
SUSPENSE ACCOUNTS:			
Miscellaneous		21,163	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund	4,438		
Indian Cadets at Sandhurst	5,383		
Income Tax	812,282		
Civil Service Insurance Society	2,961		
Miscellaneous	1,541		
		826,605	
			129,679,050
Carried forward			162,891,955

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1926 to

RECEIPTS—*continued.*

	£
Brought forward	134,187,468

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Shanghai Defence Force	199,299	
Military Expenditure at Aden	75,300	
Indian Regiments lent for service in the Colonies	—128	
Payments in India on A.F.O. 1706	66,421	
Remittances of Asiatic Artillery, &c.	23,536	
		364,428
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	77,753	
Transports	26,462	
		104,215
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	1,123,121	
Expenditure in Iraq and Palestine	186,009	
Payments on A.F.O. 1706	60,307	
		1,369,437
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with		
Lighting and buoying the Persian Gulf	14,919	
Persian Gulf Radio Offices	1,438	
South Persia Military Police	1,805	
		18,162
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	7,985	
Balances on Indian Shipping Masters' Accounts	2,179	
Transports	6,975	
		17,139
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	494,386	
Pensions, &c., issued in India to British officers and men (Naval and Military) or their dependants	106,060	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	75,968	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	265,781	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	1,371,482	
Miscellaneous	56,534	
		2,370,211
Other Remittance Transactions:		
Miscellaneous		100,397
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	2,115,000	
Transfers through Paper Currency Reserve	23,427,048	
		25,542,048
		29,886,037
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		164,073,505
BALANCE, 1ST APRIL 1926 (Home Treasury, 14,893,850*l.*; Gold Standard Reserve, 825*l.*)		14,894,675
		£178,968,180

INDIA OFFICE,
May 1927.

of State in Council of India on account of the Central Government of India, 31st March 1927—*cont.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			162,891,955

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:			
Payments in England on I.A.F. 602	23,653		
Effects of deceased Officers and Men of the British Army	8,268		
		31,921	
Air Ministry:			
Payments in England on I.A.F. 602		28,924	
Ministry of Health:			
National Health Insurance: Sale of Stamps in India		260	
Board of Trade:			
Little Bassos Light Vessel Dues		4,183	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	453,000		
Disposal and Liquidation Commission: Sale proceeds of surplus stores in India	1,456		
Miscellaneous	107,008		
		561,464	
Other Remittance Transactions:			
Family Remittances and Allotments of British and Indian services	2,091		
Remittances: Indo-European Telegraph	4,506		
Effects of deceased Officers and Warrant Officers of the Indian Army	118		
Remittances by British Troops for deposit in the Post Office Savings Bank	80,323		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	24,506		
Mission to Court of Persia: Bills and Telegraphic Transfers	65,000		
Miscellaneous	31,058		
		207,602	
Exchange adjustments on Remittance transactions		2,859	
Bills of Exchange and Telegraphic Transfers on London		1,425,000	
			2,262,213
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			10,550,804
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			175,704,972
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		20,564	
Bombay		20,096	
Bengal		30,540	
United Provinces of Agra and Oudh		10,877	
Punjab		14,565	
Burma		17,888	
Bihar and Orissa		7,905	
Central Provinces and Berar		5,847	
Assam		14,329	
			142,611
TOTAL DISBURSEMENTS			175,847,583
BALANCE, 31ST MARCH 1927 (Home Treasury, 3,120,414*l.*; Gold Standard Reserve, 183*l.*)			3,120,597
			£178,968,180

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1926 to 31st March 1927.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
IRRIGATION: Sundry items - - - -	—	—	—	—	251	—	—	6	—	257
LAND REVENUE: Law charges in connection with appeals from India, &c. -	32	498	646	218	—	—	1,084	—	—	2,478
GENERAL ADMINISTRATION: Sundry items - -	—	1,319	3,386	1,074	188	—	300	—	—	6,267
ADMINISTRATION OF JUSTICE: Sundry items - -	50	573	573	166	669	411	566	24	—	3,032
JAILS AND CONVICT SETTLEMENTS: Sundry items -	—	—	1	96	—	—	—	—	—	97
POLICE: Sundry items - - - -	30	449	228	60	120	1,400	30	30	2,566	4,913
PORTS AND PILOTAGE: Sundry items - -	—	—	249	—	—	—	—	—	—	249
MEDICAL: Sundry items - - - -	257	518	1,179	209	877	349	—	—	474	3,863
PUBLIC HEALTH: Sundry items - - -	—	553	—	324	—	—	—	—	—	877
MISCELLANEOUS DEPARTMENTS: Sundry items - -	—	—	312	—	—	—	—	—	—	312
CIVIL WORKS: Sundry items - - -	537	—	—	—	54	—	—	—	—	591
SUPERANNUATION: Sundry items - -	19,658	16,186	23,966	7,992	12,406	15,728	5,925	5,787	11,289	118,937
MISCELLANEOUS: Sundry items - - -	—	—	—	738	—	—	—	—	—	738
TOTALS - - - -	20,564	20,096	30,540	10,877	14,565	17,888	7,905	5,847	14,329	142,611

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1926; the Debt and Interest created in the Year ended the 31st March 1927; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1927; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1926; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1926:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 7 per Cent. Stock	979,495 4 2	7	68,564 13 4
India 5½ per Cent. Stock	21,223,218 9 5	5½	1,167,277 0 4
India 4½ per Cent. Stock	40,000,000 0 0	4½	1,800,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1926	266,345,535 13 11		9,709,176 14 10
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	18,325,230 12 4	4·2994	787,874 19 2
Eastern Bengal Railway: Annuity terminating in 1957	2,133,610 3 3	3·85	82,143 19 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,928,096 5 0	3·825	264,999 13 8
Great Indian Peninsula Railway: Annuity terminating in 1948	21,050,570 8 3	2·85	599,941 5 1
Madras Railway: Annuity terminating in 1956	9,096,630 11 11	3·5125	319,519 3 0
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1926	57,534,138 0 9		2,054,479 0 9
TOTAL Debt, and Annual Interest thereon, on 31st March 1926	323,879,673 14 8		11,763,655 15 7
DEBT CREATED IN THE YEAR 1926–27:—			
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock (transferred from "Debt bearing Interest")	4,772 4 6	—	—
TOTAL Debt created in the year ended 31st March 1927	4,772 4 6		
£	323,884,445 19 2		11,763,655 15 7
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.	£ s. d.	£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1926	81,680,188 10 7		
Outstanding on the 1st April 1926		18,319,811 9 5	5	915,990 11 6
£		18,319,811 9 5		915,990 11 6

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1927; the Debt and Interest reduced in on the 31st March 1927; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1926–27 :—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt :			
India 7 per Cent. Stock : £ s d.			
Paid off - - - - - - 974,722 19 8			
Transferred to "Debt not bearing Interest" - 4,772 4 6			
	979,495 4 2	7	68,564 13 4
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*) :			
India 5½ per Cent. Stock - - - - - -	131,370 4 2	5½	7,225 7 3
India 4½ per Cent. Stock - - - - - -	147,581 11 0	4½	6,641 3 5
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1927 - -	1,258,446 19 4		82,431 4 0
Railway Annuities :			
East Indian Railway : Annuity terminating in 1953 - -	361,246 0 5	4·2994	15,531 8 1
Eastern Bengal Railway : Annuity terminating in 1957 - -	35,040 2 8	3·85	1,349 0 11
Scinde Punjab and Delhi Railway : Annuity terminating in 1958 -	107,378 11 7	3·825	4,107 4 8
Great Indian Peninsula Railway : Annuity terminating in 1948 -	673,338 7 5	2·85	19,190 2 10
Madras Railway : Annuity terminating in 1956 - - -	170,344 19 5	3·5125	5,983 7 4
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1927 - -	1,347,348 1 6		46,161 3 10
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1927 - -	2,605,795 0 10		128,592 7 10
TOTAL DEBT ON 31ST MARCH 1927* :—			
DEBT BEARING INTEREST.			
Permanent Debt :			
India 5½ per Cent. Stock - - - - - -	21,091,848 5 3	5½	1,160,051 13 1
India 4½ per Cent. Stock - - - - - -	39,852,418 9 0	4½	1,793,358 16 7
India 3½ per Cent. Stock - - - - - -	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock - - - - - -	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock - - - - - -	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock - -	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock - - -	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock - - - -	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55 - -	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock - - -	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock - - - -	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock -	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock - - -	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1927 - - -	265,087,088 14 7		9,626,745 10 10
Railway Annuities :			
East Indian Railway : Annuity terminating in 1953 - -	17,963,984 11 11	4·2994	772,343 11 1
Eastern Bengal Railway : Annuity terminating in 1957 - -	2,098,570 0 7	3·85	80,794 18 11
Scinde Punjab and Delhi Railway : Annuity terminating in 1958 -	6,820,717 13 5	3·825	260,892 9 0
Great Indian Peninsula Railway : Annuity terminating in 1948 -	20,377,232 0 10	2·85	580,751 2 3
Madras Railway : Annuity terminating in 1956 - - -	8,926,285 12 6	3·5125	313,535 15 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1927 - -	56,186,789 19 3		2,008,317 16 11
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1927 - - -	321,273,878 13 10		11,635,063 7 9
DEBT NOT BEARING INTEREST.			
Permanent Debt :			
India 7 per Cent. Stock - - - - - -	4,772 4 6	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1927	321,278,650 18 4		11,635,063 7 9
£	323,884,445 19 2		11,763,655 15 7
* For Analysis, *see* overleaf.			
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1926–27 - - - -	512,009 8 8	5	25,600 9 6
Outstanding on the 31st March 1927 - - - -	17,807,802 0 9	5	890,390 2 0
£	18,319,811 9 5		915,990 11 6

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1927

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 5½ per Cent. Stock	—313,206 9 9	- - -	5½	—17,226 7 1
India 4½ per Cent. Stock	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		93,983,250 12 6	-	3,138,311 12 6
Debt incurred for Railway purposes:				
Debt bearing interest—				
India 5½ per Cent. Stock	21,405,054 15 0	- - -	5½	1,177,278 0 2
India 4½ per Cent. Stock	30,384,378 9 1	- - -	4½	1,367,319 10 7
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,546 14 10	- - -	2½	11,816 3 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
East Indian Railway Annuity	17,963,984 11 11	- - -	4·2994	772,343 11 1
Eastern Bengal Railway Annuity	2,098,570 0 7	- - -	3·85	80,794 18 11
Scinde Punjab and Delhi Railway Annuity	6,820,717 13 5	- - -	3·825	260,892 9 0
Great Indian Peninsula Railway Annuity	20,377,232 0 10	- - -	2·85	580,751 2 3
Madras Railway Annuity	8,926,285 12 6	- - -	3·5125	313,535 15 8
	227,290,628 1 4		-	8,496,751 15 3
Debt not bearing interest—				
India 7 per Cent. Stock	4,772 4 6	227,295,400 5 10	-	8,496,751 15 3
		321,278,650 18 4	-	11,635,063 7 9

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1927.

Average Amount of India Stocks on which Interest was paid during the year 1926.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 7 per Cent. Stock	975,351 14 2	2,549 14 9
India 5½ per Cent. Stock	21,191,765 14 3	58,702 15 1
India 4½ per Cent. Stock	39,766,216 3 2	121,480 14 2
India 3½ per Cent. Stock	85,848,461 5 7	2,844,423 3 3
India 3 per Cent. Stock	76,054,140 17 8	980,334 16 0
India 2½ per Cent. Stock	11,454,169 12 9	85,816 14 1
£	*235,290,105 7 7	4,093,307 17 4

* Of which 18,595,914*l.* 14*s.* 4*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1926:		
On 216,694,190*l.* 13*s.* 3*d.* India Stocks, at 300*l.* per million per annum	†64,953 15 7	
„ 18,595,914*l.* 14*s.* 4*d.* India Stocks held on Transfer by Deed Register at 330*l.* per million per annum	†6,119 17 3	
„ 8,410,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,523 4 5	
		73,596 17 3
BANK OF IRELAND.		
Charge for Management for the Year 1926:		
On 4,093,307*l.* 17*s.* 4*d.* India Stocks, at 360*l.* per million per annum	—	1,473 10 7
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1926:		
On Rs. 8,30,70,500 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1927:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
	£	84,325 7 10

† On 975,351*l.* 14*s.* 2*d.* India 7 per Cent. Stock (of which 213,483*l.* 10*s.* 6*d.* was held on the Transfer by Deed Register) the charge for management was in respect of the period 1st January to 5th October only.

INDIA OFFICE,
May 1927.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1926 and 31st March 1927. (*Section* 26 (2), Government of India Act.)

SALARIES.

Secretary, Military Department. To be paid a salary of £1,200, in addition to any unemployed pay or pension as a military officer, in lieu of pay and allowances as a general officer not in command placed on duty in this country.

Surveyor and Clerk of the Works. Appointment to be held for the present on an unestablished basis on a scale of £300 rising by two annual increments of £10 to £320, instead of on an established basis on a personal salary of £575. (Appointment of Assistant to the Surveyor and Clerk of the Works abolished.)

Railway Adviser and Government Director of Indian Railway Companies. New established appointment on a scale of £1,000 rising by £50 annually to £1,200, in lieu of unestablished appointment of Government Director of Indian Railway Companies on a salary of £1,000. First incumbent of new appointment (whose appointment as Secretary, Public Works Department, has been abolished) to be paid a personal salary of £1,200.

Additional Assistant Principal. Employed in anticipation of a vacancy, in view of employment of a Principal as Joint Secretary to the Royal Commission on Agriculture in India.

Three additional Higher Clerical Officers. Appointments as Clerical Officer of two of the incumbents abolished.

Four additional Unestablished Messengers. In lieu of four established Messengers.

Eight unestablished Messengers employed on Record duties to be paid on the scale of 34*s*. a week rising by 1*s*. annually to 38*s*. a week, in lieu of the scale 29*s*. a week rising by 1*s*. annually to 34*s*. a week.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1927-28.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Burls, Sir Edwin Grant, C.S.I.	Director-General of Stores	—	—	—	Death -	—	800 0 0
Chapman, Francis Leo -	Assistant Electrical Engineer, Store Department.	—	—	—	Ditto -	—	42 10 0 S. 17 16 1
Guttridge, John Marshall	Second Office Keeper -	—	—	—	Ditto -	—	111 9 4
James, Thomas Walter	Messenger - -	—	—	—	Ditto -	—	23 19 8 S. 14 18 4
Nairne, Charles Tarrant	Messenger, Store Department.	—	—	—	Ditto -	—	66 13 4
Walker, William - -	Inspector of Stores, Store Department.	—	—	—	Ditto -	—	155 0 0 S. 61 4 6
Chapman, Charles -	Higher Executive Officer, Accountant - General's Department.	60	41	490 0 0	Age - -	326 13 4 S.129 0 0	—
Cuttle, George - -	Principal Executive Officer, Store Department.	61	44	650 0 0	Ditto -	325 0 0 S.107 0 0	—
Gooding, Henry - -	Messenger - -	65	28	164 18 0	Ditto -	57 14 4 S. 31 17 0	—
McCarthy, Daniel Michael.	Messenger - -	65	24	163 7 0	Ditto -	49 0 1 S. 23 8 4	—
Perry, Henry Arthur -	Messenger, Store Department.	60	30	125 0 0	Ditto -	46 17 6 S. 32 1 3	—
Seal, Henry Hugh -	Inspector of Stores, Store Department.	62	27	385 0 0	Ditto -	129 18 9 S. 48 11 0	—
Sharp, Frederick William.	Principal Executive Officer, Store Department.	60	41	650 0 0	Ditto -	325 0 0 S.107 0 0	—
Smith, Samuel George -	Deputy Accountant-General.	64	44	1,000 0 0	Ditto -	500 0 0 S.117 3 0	—
Taplin, Herbert - -	Executive Officer, Accountant - General's Department.	60	41	400 0 0	Ditto -	200 0 0 S. 84 5 6	—
Vawdrey, Horace John Peter.	Messenger - -	65	34	150 0 0	Ditto -	63 15 0 S. 35 4 8	—
Waters, Louisa Elizabeth	Forewoman, Stamp Branch.	60	38	104 6 8	Ditto -	(1)57 17 7 S. 44 10 9	—
Winny, Thomas Herbert	Surveyor and Clerk of the Works.	65	40	575 0 0	Ditto -	383 6 8 S.130 4 0	—
						3,355 8 9	1,293 11 3
Increase and diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924 - - - - - - - -						49 0 2	79 18 4
					TOTAL -	3,404 8 11	1,373 9 7
					INCREASE -	£2,030 19 4	

(1) Contribution payable from Indian Revenues on final retirement from the General Post Office in respect of Service under the India Office.

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.						£ s. d.	£ s. d.
Owens, John	Second Class Clerk, Accountant-General's Department.	—	—	—	Death	—	73 16 0
Dalton, Albert James	Assistant to the Surveyor and Clerk of the Works.	54	29	350 0 0	Abolition of office.	169 3 4 S. 65 8 10	—
						234 12 2	73 16 0
					INCREASE	£160 16 2	
COMPASSIONATE ALLOWANCES.							
Bryant, Mary C.	Forewoman of Tellers, Stamp Branch.	—	—	—	Death	—	31 5 9
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	21 16 9
						—	53 2 6
					DECREASE	£53 2 6	
INJURY ALLOWANCES.							
Westlake, Samuel Seymour.	Labourer, India Store Department.	—	—	—	Death	—	33 4 10
						—	33 4 10
Cessation of allowance awarded in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	21 12 2
					TOTAL	—	54 17 0
					DECREASE	£54 17 0	

Annual Amount of Pensions for the Year 1927-28.

	1927-28. Pensions granted.	1927-28. Portion commuted.	1927-28. Net Amount payable.	1926-27. Pensions granted.	1926-27. Portion commuted.	1926-27. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	42,134	781	41,353	40,103	781	39,322	2,031	—
Compensation allowances	2,675	78	2,597	2,514	78	2,436	161	—
Compassionate allowances	1,784	—	1,784	1,837	—	1,837	—	53
Injury allowances	—	—	—	54	—	54	—	54
£	46,593	859	45,734	44,508	859	43,649	2,192	107
					INCREASE		£2,085	

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1927; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1928.

	1927-28.	1926-27.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	192,916	189,106	3,810	—
LAW CHARGES	200	1,523	—	1,323
POSTAGE TO INDIA	500	403	97	—
TELEGRAMS TO INDIA	6,000	5,375	625	—
OFFICE CONTINGENCIES	22,500	17,367	5,133	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	400	617	—	217
STATIONERY, PRINTING, AND BOOKBINDING	6,900	6,116	784	—
MISCELLANEOUS (HOME ADMINISTRATION)	1,000	355	645	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	16,200	15,592	608	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	246,616	236,454	11,702	1,540
NET INCREASE				£10,162
SUPERANNUATION AND RETIRED ALLOWANCES £	46,593*	44,508*	2,085	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1926.	Numbers. 1 April 1927.		1927-28.	1926-27.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,929	23,970	2,959	—
132	130	Correspondence Department	74,013	72,715	1,298	—
123	125	Accountant-General's Department	44,470	43,883	587	—
10	10	Record Department	3,602	3,428	174	—
18	17	Telegraph and Mails Branch	5,406	5,362	44	—
47	44	Typing Branch	8,928	8,964	—	36
22	21	Miscellaneous Officers, &c.	12,550	13,069	—	519
62	62	Office Keepers and Messengers	11,310	11,397	—	87
37	37	Housekeeper, Housemaids, and Charwomen	2,985	2,935	50	—
12	12	Artificers and Labourers employed at the India Office	2,282	2,278	4	—
14(2)	10(2)	Temporary Assistance, Overtime, and Sunday Pay	441	1,105	—	664
493	484	£	192,916	189,106	5,116	1,306
		NET INCREASE				£3,810

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1926.	Numbers. 1 April 1927.	Salaries, Wages, and Allowances.			1927-28.	1926-27.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State	—		3,000	3,000
1	1	Deputy Under Secretary of State	—		2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*		3,400	3,358
10	10	Members of Council (2)	1,200*l.*		18,329	15,412
14	14			£	26,929	23,970

(1) One is also Clerk of the Council.

(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 18,329*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1926.	1 April 1927.	Correspondence Department (including Financial, Public and Judicial, Military, Political and Secret, Public Works, Services and General, Economic and Overseas).			1927-28.	1926-27.
8	7	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*		9,933	10,641
18	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*		19,705	19,458
9	10	Assistant Principals(4)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*		5,315	5,155
1	1	Administrative Officer for Non-Effective questions	750*l.*		962	962
5	5	Administrative Officers(5)	400*l.*—15*l.*—500*l.*		3,784	3,691
1	1	Chief Executive Officer(6)	750*l.*—25*l.*—850*l.*		1,035	1,007
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*		1,671	1,623
3	3	Higher Executive Officers (7)	400*l.*—15*l.*—500*l.*		2,379	1,961
4	5	Executive Officers (Training Grade) (8)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		2,185	1,958
6	8	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*		3,918	3,180
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*		407	394
54	48	Clerical Officers (men) (9)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		12,384	12,433
9	10	Clerical Officers (women) (10)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		2,182	2,057
		Secretary, Military Department, and Staff.				
1	1	Secretary	1,200*l.*		1,419	1,476
1	1	Personal Assistant to the Secretary (11)	500*l.*		684	684
1	1	G.S.O. I.	—		1,283	1,246
		Political Aide-de-Camp to the Secretary of State.				
1	1	Political Aide-de-Camp to the Secretary of State (12)(13)	800*l.*		1,020	1,020
1	1	Assistant to the Political Aide-de-Camp	350*l.*—15*l.*—500*l.*		651	633
		Indo-European Telegraph, Public Works Department.				
1	1	Director-in-Chief (13)	750*l.*		962	962
1	1	Assistant to the Director-in-Chief (13)(14)	—		558	558
1	1	Clerk for special duties	500*l.*—20*l.*—600*l.*		789	789
1	—	Executive Officer (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		—	314
—	1	Higher Clerical Officer (Woman) (15)	230*l.*—10*l.*—300*l.*		347	70
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		262	249
1	1	Clerical Officer (woman) (16)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		178	194
132	130			£	74,013	72,715

(1) Six are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum. One appointment abolished from 1st October 1926.

(2) Three are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*

(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one receives an allowance of 50*l.* as Editor of Telegraph Codes. One is employed as Joint Secretary, Royal Commission on Agriculture in India, with an allowance of 300*l.*

(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; one receives an allowance of 150*l.* as Private Secretary to the Permanent Under Secretary of State; one receives an allowance of 80*l.*, as Resident Clerk; one receives an allowance of 50*l.* as Reading Clerk to the Council; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."

(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; and one receives an allowance of 150*l.* as Private Secretary to the Parliamentary Under Secretary of State.

(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*

(7) Provision made for additional Higher Executive Officer from 1st August 1927, when appointment of Assistant Inspector of Military Equipment and Clothing will be abolished (*see* page 99).

(8) One receives a personal allowance of 100*l.* per annum up to 3rd June 1927, and one receives an allowance of 40*l.* as Deputy Reading Clerk to the Council.

(9) One receives an allowance of 20*l.* per annum for assisting the Editors of the "India Office List."

(10) One receives an allowance of 30*l.* for special duties.

(11) Temporary appointment.

(12) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.

(13) Non-pensionable appointment.

(14) Present incumbent is a retired officer of the Indian Service, receiving a salary of 400*l.*

(15) Temporary appointment in place of Executive Officer (Training grade).

(16) Appointment temporarily held by a Shorthand Typist.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1926.	Numbers. 1 April 1927.	Salaries, Wages, and Allowances—*continued.*		1927-28.	1926-27.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,419	1,419
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,108	1,211
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	964	1,062
5	5	Superintending Executive Officers (2)	550*l.*—20*l.*—700*l.*	3,907	4,068
13	13	Higher Executive Officers	400*l.*—15*l.*—500*l.*	8,055	8,219
13	13	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	4,398	4,645
10	10	Higher Clerical Officers (men) (3)	300*l.*—15*l.*—400*l.*	5,184	5,034
2	2	Higher Clerical Officers (women) (4)	230*l.*—10*l.*—300*l.*	822	797
60	62	Clerical Officers (men) (5)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	15,252	14,183
15	15	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	3,003	2,898
1	1	Comptometer Operator	46*s.* 3*d.* a week—2*s.*—52*s.* 3*d.* a week (inclusive). (6)	133	129
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	225	218
123	125		£	44,470	43,883

(1) The Accountant-General is also Controller of Pension Funds.
(2) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(3) One receives an allowance of 50*l.* as one of the Editors of the India Office List.
(4) One receives an allowance of 1*l.* a month for special duties.
(5) Includes two Clerical Officers additional to establishment engaged on work in connection with Non-effective Account.
(6) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent, Record Department	550*l.*—20*l.*—700*l.*	752	727
1	1	Parliamentary Clerk (1)	400*l.*—15*l.*—500*l.*	670	651
1	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	451	432
2	3	Clerical Officers (men)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	769	688
3	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	443	423
1	1	Keeper of Records (2)	150*l.*—7*l.* 10*s.*—175*l.*	278	271
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	239	236
10	10			3,602	3,428

(1) Receives allowance of 80*l.* as Resident Clerk.
(2) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	789	789
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	1,140	1,128
13	12	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	3,219	3,179
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	216	209
1	1	Girl Messenger (4)	13*s.* to 26*s.* a week (inclusive) according to age.	42	57
18	17			5,406	5,362

(1) Receives an allowance of 100*l.* per annum while in charge of the Branch.
(2) One receives an allowance of 50*l.* as Assistant Editor of Telegraph Codes.
(3) Two each receive an allowance of 25*l.* as assistants to the Resident Clerks.
(4) Appointment on temporary basis.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1926.	Numbers. 1 April 1927.			1927-28.	1926-27.
		Salaries, Wages, and Allowances—*continued.*			
		Typing Branch(1).		£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	344	344
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	825	799
19	19	Shorthand Typists (2)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,705	3,743
20	17	Typists (3)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,708	3,741
2	2	Hectographists (4)	43*s.* 11*d.*—2*s.*—51*s.* 11*d.* a week (inclusive).	254	233
2	2	Girl Messengers (5)	13*s.* to 26*s.* a week (inclusive), according to age.	92	104
47	44		£	8,928	8,964

(1) The authorised establishment of the Typing Branch is, one Chief Superintendent, four Superintendents, 20 Shorthand Typists, and 30 Typists. The estimate for 1927-28 provides for the full establishment, less one Superintendent and four Typists, throughout the year, either on a permanent or temporary basis. 100*l.* is included under temporary staff, p. 100.

(2) One receives an allowance of 80*l.* per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 40*l.* per annum while attached to the Private Secretary's Office, and two each an allowance of 2*s.* 6*d.* a week in compensation for late additional duty.

(3) Two each receive 2*s.* a week extra as Examiners.

(4) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 10th June 1924.

(5) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
1	1	Additional Assistant Private Secretary to the Secretary of State(1)	500*l.*	684	684
1	1	Railway Adviser and Government Director of Indian Railway Companies(2)	1,000*l.*—50*l.*—1,200*l.*	1,419	1,320
—	—	Assistant Government Director of Indian Railway Companies(3)	—	217	226
1	1	Librarian	600*l.*	789	789
1	1	Assistant Librarian	400*l.*	558	558
1	1	Sub-Librarian	300*l*	432	432
2	2	Clerical Officers employed in the Library (4)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	568	542
1	1	Clerk, Oriental Side, Library(5)	100*l.*—10*l.*—200*l.*	293	280
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(1)	600*l.*	820	820
1	1	Member of the Medical Board(1)	450*l.*	651	651
1	1	Additional Member of Medical Board(1)	150*l.* (inclusive)	150	150
1	1	Clerical Assistant to the Medical Adviser (6)	100*l.*—10*l.*—180*l.*	289	279
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,419	1,419
1	1	Assistant Solicitor (7)	750*l.*—25*l.*—900*l.*	1,019	998
1	1	Clerk, Legal Adviser and Solicitor's Department (8)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	612	587
1	1	Clerk, Legal Adviser and Solicitor's Department(1)	200*l.*—10*l.*—250*l.* (inclusive).	250	245
1	1	Inspector of Military Equipment and Clothing(1) (9)	—	—	—
1	1	Assistant to the Inspector of Military Equipment and Clothing (10)	250*l.*—10*l.*—450*l.*	228	684
1	1	Surveyor and Clerk of the Works(1)	300*l.*—10*l.*—400*l.*	442	484
1	—	Assistant to Surveyor and Clerk of the Works(11)	180*l.*—10*l.*—300*l.*	—	218
1	1	Information Officer(12)	900*l.*—50*l.*—1,100*l.* (inclusive).	1,100	1,099
1	1	Historiographer(13)	1,000*l.*, inclusive of pension earned by previous service.	610	604
22	21			12,550	13,069

(1) Non-pensionable appointment.

(2) Present incumbent receives a salary of 1,200*l.*

(3) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l.*

(4) One receives an allowance of 12*l.* 10*s.* per annum for translations.

(5) Present incumbent is paid as a Clerical Officer.

(6) Inclusive salary not to be less than 220*l.* a year with periodical increments.

(7) Scale personal to present incumbent.

(8) Present incumbent proceeds to 450*l.* a year.

(9) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged to "Army Miscellaneous."

(10) Present incumbent paid as a Higher Executive Officer, 400*l.*—15*l.*—500*l.* Appointment to be abolished from 1st August 1927 on the retirement of the present incumbent. See Note 7 under Correspondence Department, page 97.

(11) Appointment abolished from 7th September 1926.

(12) Present incumbent paid on a scale 1,000*l.* for 3 years, then by 50*l.* to 1,100*l.* (inclusive). Temporary post.

(13) Temporary post created for a period of five years from 20th November 1923.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1 April 1926.	Numbers. 1 April 1927.				1927-28.	1926-27.
		Salaries, Wages, and Allowances—*continued*.				
		Office Keepers and Messengers.			£	£
1	1	Head Office Keeper	200*l*.—5*l*.—250*l*. With apartments.		330	323
1	1	Second Office Keeper(1)	150*l*.—5*l*.—175*l*.		259	279
16	13	Messengers, First Class (with uniform)(2)	105*l*.—2*l*. 10*s*.—120*l*.		2,649	3,350
17	16	Messengers (with uniform)(3)	90*l*.—5*l*.—130*l*.		3,222	3,225
27	31	"Unestablished" Messengers (with uniform)	29*s*.—1*s*.—34*s*. a week		4,850	4,220
62	62			£	11,310	11,397

(1) Present incumbent is paid at a salary of 180*l*., without apartments.
(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l*. and two 30*l*. each, for attendance on the Secretary of State; one 30*l*., and one 15*l*., for attendance on the Under Secretaries of State; one 15*l*., for attendance on the Deputy Under Secretary of State; one 20*l*., as Bank Messenger; one 30*l*., for the despatch of letters; one 30*l*., for assisting the Head Office Keeper; one 15*l*., for mail work; one 15*l*. and one 10*l*. as Hall Porters; and one 5*l*. for assisting the Keeper of Records, Accountant-General's Department.
(3) One receives 5*l*. for assisting the Keeper of Records, Registry and Record Department, and one 5*l*. for assisting the Keeper of Military Records.
(4) Eight employed on Record duties are paid on the scale 34*s*.—1*s*.—38*s*. a week.

		Housekeeper, Housemaids, and Charwomen.				
1	1	Housekeeper (with apartments)	120*l*.		198	198
30	30	Housemaids(1)	17*s*. a week		2,323	2,238
6	6	Charwomen	17*s*. a week		464	499
37	37			£	2,985	2,935

(1) One receives allowance of 2*l*. a year as Resident Housemaid.

12	12	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works		2,282	2,278
14	10	Temporary Assistance,(1) Overtime and Sunday Pay	—		441	1,105

(1) Cost of Temporary Clerks and Shorthand Typists and Typists blocking vacancies on the Permanent Establishment for 1926–7 (1,457*l*.) and estimated cost for 1927–8 (632*l*.) included under appropriate departments.

Contingencies of the India Office.	1927-28.	1926-27.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,800	4,531	269	—
Repairs, Furniture, and Fittings	7,000	4,171	2,829	—
Coal and Firewood	2,000	824	1,176	—
Gas and Electric Lighting; and House Articles	1,500	1,432	68	—
Postage (excluding Postage to India)	1,100	1,112	—	12
Inland Telegrams	100	101	—	1
Travelling Expenses	100	188	—	88
Newspapers, Books, Parliamentary Papers, &c.	1,300	1,217	83	—
Advertisements	840	501	339	—
Stamps	50	16	34	—
Postal and Money Orders	50	13	37	—
Messengers' Uniforms	500	337	163	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	2,830	2,595	235	—
	£ 22,500	17,367	5,234	101
			Net Increase	£5,133

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1926.	Numbers. 1 April 1927.			1927-28.	1926-27
				£	£
1	1	Auditor(1)	—	1,700	1,700
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,321	1,321
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,517	3,437
5	6	Higher Executive Officers(4)	400*l.*—15*l.*—500*l.*	4,002	3,909
6	5	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,522	1,425
—	1	Executive Officer (Training Grade) (woman)	100*l.*—10*l.*—300*l.*	208	93
—	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	446	285
8	12	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,723	2,218
2	1	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	211	302
1	1	Comptometer Operator	44*s.* 6*d.* a week—2*s.*—50*s.* 6*d.* a week (inclusive)(5).	118	112
2	2	Girl Messengers(6)	13*s.* to 26*s.* a week (inclusive) according to age.	92	78
5	2	Temporary Clerks	—	340	655
—	—	Overtime	—	—	57
35	37		£	16,200	15,592

INCREASE - £608

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Subject to fluctuation in accordance with Treasury Circular of 10th June 1924. Non-pensionable appointment.
(6) Appointments on temporary basis.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
22nd May 1928.

A. HIRTZEL,
Under Secretary of State for India.

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EAST INDIA (HOME ACCOUNTS).

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1926-27.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of

RECEIPTS.

	Home Treasury.	Gold Standard Reserve.	£ s. d.
Balance on the 1st April 1926, held as follows:—	£ s. d.	£ s. d.	
Cash at the Bank of England and in the hands of sub-accountants	1,119,792 13 1	824 18 7	
British Treasury Bills	13,774,056 19 5	—	
	14,893,849 12 6	824 18 7	14,894,674 11 1
REVENUE.			
RAILWAYS:			
STATE RAILWAYS:	£ s. d.		
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	235 11 0		
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	28,000 0 0		
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1925 to 31st March 1926	£ s. d. 10,383 15 8		
Southern Punjab Railway: Government share of surplus profits:			
Balance, 1st October 1924 to 30th September 1925	£ s. d. 80,869 12 6		
Instalment, 1st October 1925 to 30th September 1926	98,112 5 8		
	178,981 18 2		
	189,365 13 10		
		217,601 4 10	
Carried forward	£	217,601 4 10	14,894,674 11 1

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1926 to 31st March 1927.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau						
				216	15	5
FOREST:						
Deputation Pay and travelling expenses of Officers attending World's Forestry Conference at Rome				226	19	5
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)						
Bombay Baroda and Central India Railway	385,083	11	0			
East Indian Railway	1,734,046	18	11			
Eastern Bengal Railway (including Bengal Central Railway)	123,843	5	3			
Great Indian Peninsula Railway	965,182	5	10			
Indian Midland Railway	18,364	18	0			
Madras Railway	362,193	10	2			
Oude and Rohilkund Railway	314,763	5	7			
Scinde Punjab and Delhi Railway	350,710	15	2			
South Indian Railway	146,635	6	2			
	4,400,823	16	1			
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·3576 per cent. on 21,562,150*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1927	3,008,019	0	2			
	7,408,842	16	3			
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:						
Investment of the sums applicable to this purpose in the purchase and cancellation of—						
£ s. d.	£	s.	d.			
3,875 14 9 India 5½ per cent. Stock	3,951	11	7			
4,274 10 2 India 4½ per cent. Stock	3,851	10	11			
	7,803	2	6			
				7,416,645	18	9
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway	76,486	0	0			
Bengal-Nagpur Railway	343,002	4	2			
Bengal and North-Western Railway (Tirhoot Railway)	35,000	0	0			
Ditto Ditto Sinking Fund	1,274	15	10			
Bombay Baroda and Central India Railway	94,998	8	2			
Burma Railways	112,500	0	0			
Madras and Southern Mahratta Railway	294,290	0	0			
Ditto (Mysore Railway)	48,000	0	0			
South Indian Railway	143,514	13	2			
				1,149,066	1	4
STATE RAILWAYS—WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Miscellaneous expenditure:						
Furlough Pay of an officer on leave (Eastern Bengal Railway)	191	13	3			
	30,191	13	3			
MISCELLANEOUS RAILWAY EXPENDITURE:						
East Indian Railway:						
Pensions of former employees in London Office	52	0	0			
Great Indian Peninsula Railway:						
Pensions of former employees in London Office	145	18	3			
Honorarium to Chairman of the Railway Workshops Committee	2,750	0	0			
Expenditure in connection with visit to India of Accountants to investigate Railway Accounts	4,283	9	0			
				37,423	0	6
						8,603,135	0	7
Carried forward					£	8,603,578	15	5

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				217,601	4	10	14,894,674	11	1
Receipts—*continued.*									
Revenue—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
Indo-European Telegraph Department:									
Message Revenue - - - - - - -				200	0	0			
Receipts on Common Purse Account - - -				211,390	18	1			
				211,590	18	1			
Deduct—Payments in respect of Revenue:	£	s.	d.						
Message Revenue - - -	39,389	14	10						
Australasian Message Fund - -	13,766	4	4						
				53,155	19	2			
							158,434	18	11
INTEREST:									
Interest realised from investment of Cash Balance - -				414,215	17	0			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -				16,413	19	4			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - -				1,947,863	10	0			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -				524	3	8			
							2,379,017	10	0

Details of charge of 11,963,137*l.* 11*s.* 10*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 7 per cent. Stock - - - - -	78,739	4	11			
India 5½ per cent. Stock - - - -	1,277,045	14	11			
India 4½ per cent. Stock - - - - -	1,891,468	9	7			
India 3½ per cent. Stock - - - -	3,103,137	14	10			
India 3 per cent. Stock - - - - -	2,310,570	6	10			
India 2½ per cent. Stock - - - - -	288,477	11	1			
				8,949,439	2	2
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - -	784,035	10	9			
Eastern Bengal Railway - - - - -	81,821	16	2			
Great Indian Peninsula Railway - - - -	595,166	5	5			
Madras Railway - - - - - -	318,032	18	5			
Scinde Punjab and Delhi Railway - - - -	263,950	9	1			
				2,043,006	19	10
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	239,983	2	8			
Do. 3½ per cent. Debenture Stock - - -	244,983	16	10			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,493	7	1			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	9			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	8			
Do. 3½ per cent. Debenture Stock -	122,497	13	6			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				970,691	9	10
				£11,963,137	11	10

Carried forward - -	£			2,755,053	13	9	14,894,674	11	1

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							8,603,578	15	5
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Payments under the Postal arrangement with the Lords of His Majesty's Treasury				22,000	0	0			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Salaries of Officers of the Department at the India Office	3,136	8	6						
Miscellaneous expenditure	977	17	5						
	4,114	5	11						
Deduct: Pension contribution of an Officer lent for Foreign Service	202	9	0						
				3,911	16	11			
							25,911	16	11
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				500	0	0			
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital				150	0	0			
							350	0	0
INTEREST ON ORDINARY DEBT:									
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE OR TERMINATION OF CONTRACT. (For details *see* opposite page)	11,963,137	11	10						
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5)	7,408,842	16	3						
				4,554,294	15	7			
INTEREST ON LIABILITY ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)				915,990	11	4			
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose in the purchase and cancellation of—									
29,426*l.* 9*s.* 2*d.* India 5½ per cent. Stock	30,001	4	8						
32,460*l.* 0*s.* 1*d.* India 4½ per cent. Stock	29,240	19	4						
				59,242	4	0			
Management of Debt				84,325	7	10			
Stamp duty on Transfers and Powers of Attorney, &c.				10,845	13	8			
							5,624,698	12	5
INTEREST ON OTHER OBLIGATIONS:									
Interest on balances of the Indian Military Widows' and Orphans' Fund				8,174	15	3			
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				12	14	11			
							8,187	10	2
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	187,917	13	4						
Law Charges	1,523	0	11						
Postage to India	402	13	4						
Telegrams to India and other places abroad	5,373	7	4						
Contributions towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	617	1	1						
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	17,389	11	10						
Miscellaneous expenditure	354	19	6						
	213,578	7	4†						
Deduct—Contribution by His Majesty's Treasury	112,880	0	0						
Allowance by Inland Revenue in respect of Income Tax assessments at India Office	2,000	0	0						
Miscellaneous receipts	210	1	1						
	115,090	1	1						
India.				98,488	6	3			
Heads of Provinces (including Governor-General), &c.:									
Leave allowance of Member of Executive Council	970	0	3						
Secretariat and Headquarters Establishments:									
Sterling Overseas Pay	724	6	0						
Voyage and equipment allowance of Chairman and Member of Indian Public Service Commission	1,000	0	0						
	1,724	6	0						
				2,694	6	3			
							101,182	12	6
Carried forward						£	14,363,909	7	5

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1926–27 to 7,387*l.* 15*s.* 10*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	2,755,053	13	9	14,894,674	11	1
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Carried forward - - £	2,755,053	13	9	14,894,674	11	1

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
					14,363,909	7 5
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				15,586 16 9		
Deduct—Contribution by His Majesty's Treasury	3,525	0	0			
Portion charged to the High Commissioner for India	7,500	0	0			
				11,025 0 0		
					4,561	16 9
ADMINISTRATION OF JUSTICE:						
Expenditure in connection with the case Rex *v.* Boulton Brothers				661 3 5		
Miscellaneous expenditure				12 5 9		
					673	9 2
JAILS AND CONVICT SETTLEMENTS:						
Travelling expenses of an Officer attending International Penitentiary Commission at Berne					16	10 10
POLICE:						
Examination expenses in connection with appointments to the Police Service					128	14 0
ECCLESIASTICAL: Miscellaneous expenditure					37	13 4
POLITICAL:						
Pay, &c., of Officers on leave				3,513 8 4		
Contribution in aid of Diplomatic and Consular Establishments in China				12,000 0 0		
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings at Chiengmai Consulate (1922-3 to 1924-5)				2,817 19 8		
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein (1922-3 to 1924-5)				5,062 10 0		
Contribution to expenses of the Consulate at Chiengmai, Siam (1922-3 to 1924-5)				3,000 0 0		
Expenditure in connection with the Vice-Consulate at Jeddah				793 1 0		
Miscellaneous expenditure				764 16 7		
				27,951 15 7		
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia (1922-3 to 1924-5)				35,259 0 7		
					—7,307	5 0
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				863 12 2		
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200 0 0		
Contingent expenses of the India Museum Collection at Kew				715 9 4		
Expenses in connection with publication of Kharosthi Inscriptions				241 1 1		
Pay of an Officer on leave from India				378 19 4		
Miscellaneous expenditure				283 13 2		
					3,682	15 1
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				83 0 0		
Pay, &c., of Officers on leave from India				792 4 6		
Advance to Sir Norman Walker on account of travelling expenses on visit to India to report on Medical Study and Examinations of Indian Universities				200 0 0		
					1,075	4 6
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1925				193 6 8		
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125 0 0		
Expenses at Jeddah in connection with the Indian Pilgrimage				448 5 3		
Expenses in connection with International Sanitary Conference				853 2 6		
Contribution to Ross Institute and Hospital for Tropical Diseases				250 0 0		
Miscellaneous expenditure				40 16 11		
					1,910	11 4
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				826 5 10		
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				85 18 5		
Expenses, &c., of delegates attending International Institute of Agriculture				86 10 3		
Contribution to the Imperial Bureau of Mycology				600 0 0		
Miscellaneous expenditure				5 5 0		
					1,603	19 6
AVIATION:						
Contribution to the International Commission for Air Navigation					186	5 4
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"				400 0 0		
Grant to the Royal Asiatic Society				315 0 0		
Expenditure of the India Office Library				3,418 11 1		
Expenditure of the Record Department of the India Office				1,096 13 11		
Miscellaneous expenditure				51 11 7		
					5,281	16 7
Carried forward				£	14,375,760	18 10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				2,755,053	13	9	14,894,674	11	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
CURRENCY:									
Paper Currency Reserve Investment: Discount on British Treasury Bills -							767,360	16	1			
MINT:									
Proceeds of sale of Indian coins sent home for assay - - -							2	13	1			
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -				4,802	4	6			
Subscriptions in respect of the India Office Provident Fund -				710	10	5			
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Military Orphan Society - -	947	2	0						
Bengal Military Fund - -	1,276	2	10						
Madras Military Fund - - -	508	8	6						
Bombay Military Fund - -	518	15	0						
Bombay Civil Fund - - -	150	11	8						
Indian Navy Fund - - -	8	5	0						
				3,409	5	0			
Subscriptions towards Indian Civil Service Family Pensions -				1,986	0	8			
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service - - -				130	16	7			
							11,038	17	2			
MISCELLANEOUS:									
Refund of cost of repatriating German subjects - -				25,176	16	0			
Conscience money, &c. - - - - - -				84	10	7			
							25,261	6	7			
Carried forward - - - £							3,558,717	6	8	14,894,674	11	1

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						14,375,760 18 10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
CURRENCY: Fees for designs of Currency Notes						605 0 0
MINT: Cost of assay of Indian coins						16 7 2
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Miscellaneous expenditure				62 11 1		
						562 11 1
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				6,884 11 4		
Members of the Bengal Nizamut Family				422 10 0		
						7,307 1 4
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,848 3 0		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	40,224	18	9			
Compensation (on reduction of staff)	2,456	7	4			
Compassionate and Injury	1,877	14	5			
Additional Gratuities under the Superannuation Act, 1909	14,551	1	8			
				59,110 2 2		
Judges of the High Courts in India				750 0 0		
Indian Civil Service				1,106 13 4		
Other Civil Services in India				621 5 0		
Military and Marine Officers in respect of Civil employment				26,556 0 1		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				4,538 0 7		
Pensions payable in respect of the India Office Provident Fund				8,098 0 9		
Compassionate and Miscellaneous Pensions				666 1 6		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£	s.	d.	103,294 6 5		
Bengal Military Orphan Society	49,311	5	3			
Bengal Military Fund	99,510	10	7			
Madras Military Fund	115,851	8	5			
Bombay Military Fund	69,884	11	9			
Madras Medical Fund	22,533	1	11			
Indian Navy Fund	7,550	1	11			
				364,640 19 10		
						467,935 6 3
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				6,218 0 8		
Deduct—Contribution by His Majesty's Treasury				3,496 0 0		
						2,722 0 8
MISCELLANEOUS:						
Expenditure in connection with appointments to the Indian Civil Service:	£	s.	d.			
Grants to Universities for the training of Probationers	4,550	0	0			
Examination expenses of Candidates	4,932	17	4			
Miscellaneous expenditure	15	0	0			
				9,497 17 4		
Subscriptions and donations to Charities				170 5 0		
Contribution towards Expenses of the Secretariat of the League of Nations				54,415 1 1		
Expenditure in connection with the League of Nations Assembly and Committees				3,746 0 4		
Expenditure in connection with the International Labour Conference				962 12 10		
Expenditure in connection with the International Passport Conference				105 0 10		
Expenditure in connection with the International Economic Conference				2 8 5		
Expenditure in connection with the Imperial Conference				1,045 3 6		
Expenditure in connection with the Royal Commission on Indian Currency and Finance				5,269 9 2		
Expenditure in connection with the Royal Commission on Agriculture				2,916 15 11		
Sum placed at the disposal of the Secretary of State for India for Secret Service				6,000 0 0		
Contribution towards the School of Oriental Studies				1,250 0 0		
Relief and repatriation of destitute Indians				730 17 4		
Commission on pensions and leave allowances paid abroad				2,942 18 7		
Books and Newspapers supplied to India				158 9 8		
Cost of insignia of Indian Orders				*—400 11 0*		
Charges for actuarial work performed for the India Office				1,443 0 0		
Pay and expenses of Officers specially employed				1,786 4 0		
Loss on Transports				4,778 19 6		
Passages of Polish refugees				799 10 0		
Sundry items				1,085 16 7		
						98,705 19 1
Carried forward					£	14,953,615 4 5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				3,558,717	6	8	14,894,674	11	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Amount received from the Imperial Government in respect of—	£	s.	d.						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - -	23,675	14	0						
Contribution towards Military charges for Aden - -	72,000	0	0						
Discharge Purchase Money - - - -	677	2	6						
Stores brought from India with Troops:									
Clothing - - - - - -	3,000	0	0						
Ordnance - - - - -	27,963	14	4						
	30,963	14	4						
Educational Establishments:									
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst - - -	180	17	1						
Staff:									
Contribution by the Imperial Government for the year 1925–26 in respect of the Military Attaché at Meshed - -	950	0	0						
Miscellaneous:									
Amount received from the Imperial Government in respect of—									
Contribution towards Cost of the transport of Troops -	130,000	0	0						
Indian Troop Service:									
Receipts in respect of stores issued or taken over from Indian stocks at Southampton - - - - -	2,163	4	1						
				260,610	12	0			
Carried forward - - - £				3,819,327	18	8	14,894,674	11	1

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward									14,953,615	4	5
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1926–27							1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:									
For the year 1926–27				48,000	0	0			
Balance for year 1925–26				2,709	6	5			
				50,709	6	5			
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List				1,398	16	2			
							52,108	2	7			
Furlough allowances of British Regiments serving in India							146,897	12	9			
Pay during voyage of Regiments proceeding to and returning from India							26,227	15	11			
Furlough allowances:									
Indian Army: Regimental							281,082	0	6			
Indian Army Service Corps							42,983	11	9			
Royal Army Service Corps							6,100	5	7			
National Health Insurance:	£	s.	d.	£	s.	d.			
Advances for year 1926	34,350	0	0						
„ „ 1927	9,700	0	0						
				44,050	0	0			
Less: Adjustment to 31st Dec. 1925				258	1	6			
							43,791	18	6			
Unemployment Insurance:									
Contribution for the year 1926–27				76,000	0	0			
Add: Adjustment for year 1925–26				5,392	18	3			
							81,392	18	3			
Contributions under the Contributory Pensions Act							117,004	14	0			
Marriage allowances and allotments:				£	s.	d.			
British Troops				540,183	10	8			
Indian Army				44,553	1	0			
							584,736	11	8			
Bounties to British Troops for extension of service							42	19	8			
Pay and allowances of Second Lieutenants on appointment							3,289	9	10			
Stores taken to India with Troops:				£	s.	d.			
Clothing				15,245	18	3			
Ordnance				25,621	1	0			
							40,866	19	3			
Miscellaneous Army charges:									
Fighting units				2,648	18	4			
Supply and Transport units				1,485	19	9			
							4,134	18	1			
Educational and Instructional charges:										2,830,659	18	4
Furlough allowances							8,560	14	1			
Miscellaneous expenditure							42,673	10	3			
Hospitals:										51,234	4	4
Furlough allowances: Royal Army Medical Corps							14,289	14	4			
„ „ : Indian Medical Service and other medical personnel							38,111	0	9			
Sterling Overseas Pay: Indian Medical Service							32,113	2	7			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service							4,131	13	6			
Miscellaneous expenditure							935	8	7			
										89,580	19	9
Veterinary:									
Furlough allowances: Royal Army Veterinary Corps							2,438	11	8			
Miscellaneous expenditure							67	3	1			
										2,505	14	9
Arsenals:									
Furlough allowances: Royal Army Ordnance Corps							248	10	7			
„ „ Indian Army Ordnance Corps							23,975	15	11			
Miscellaneous expenditure							425	1	8			
										24,649	8	2
Ordnance and Clothing Factories:												
Miscellaneous expenditure							-		-			
Military Accounts Department: Sterling Overseas Pay							-		-	1,531	18	3
Carried forward									£	3,000,162	3	7	14,953,615	4	5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward				3,819,327 18 8	14,894,674	11 1
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MILITARY SERVICES—*continued.*						
ARMY—NON-EFFECTIVE:						
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:						
For the year 1926–27	58,800	0	0			
Subscriptions towards Indian Military Service Family Pensions	47,556	8	8			
				106,356 8 8		
ARMY—ROYAL AIR FORCE—EFFECTIVE:						
Stores brought from India with Airmen:						
Clothing	657	1	0			
Ordnance	*—4,460*	*8*	*6*			
Consolidated Clothing Allowances of Airmen returning from India	1,120	8	0			
				—2,682 19 6		
EXTRAORDINARY RECEIPTS:						
Receipt in respect of freight, &c., of the S.S. *Varzin*	20,425	11	1			
Share of receipt from the German Government in respect of						
(1) Reparations under the Dawes Scheme for period 1st March 1926 to 28th February 1927	99,503	14	2			
(2) Reparations in respect of period up to 31st March 1924	214,800	0	0			
				334,729 5 3		
TOTAL RECEIPTS ON ACCOUNT OF REVENUE					4,257,730	13 1
Carried forward				£	19,152,405	4 2

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -		3,000,162 3 7	14,953,615 4 5
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—EFFECTIVE—*continued.*	£ s. d.		
Staff: Indian Orderlies to His Majesty the King - -	2,029 18 10		
Furlough allowances - - - - -	57,511 2 8		
Sterling Overseas Pay - - - -	4,753 9 1		
Miscellaneous expenditure - - - -	2,389 8 4	66,683 18 11	
Stock Account: Purchase of mules and donkeys - -	- - -	40 4 7	
Special Services:	£ s. d.		
Gratuities and Allowances to surplus Officers of the Indian Army	476,464 2 4		
Indian Sandhurst Committee - - - -	2,901 4 5	479,365 6 9	
Miscellaneous:			
Indian Troop Service - - - - - -	385,351 19 9		
Cost of Sea Transport not charged to Troop Service or Royal Air Force - - - - - - - -	153,980 17 3		
Land Transport charges - - - - -	735 17 6		
Maintenance of the graves of soldiers of the Indian Expeditionary Forces - - - - -	19,164 0 0		
Miscellaneous expenditure - - - -	11,438 19 2	570,671 13 8	
ARMY—NON-EFFECTIVE:			
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:		4,116,923 7 6	
For the year 1926–27 - - - - -	1,161,504 0 0		
Pay of Non-effective Colonels of Royal Artillery - -	1,254 7 4		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,800,807 10 7		
Wound Pensions and Gratuities - - - -	12,870 2 1		
Compassionate Allowances of Officers removed from the Service, &c. - - - - -	1,185 17 10		
Pensions of Non-commissioned Officers and men - -	856 4 0		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -	135,349 11 6		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -	89,491 5 0		
Cost of Medals - - - - -	2,173 14 2		
	3,205,492 12 6		
Indian Military Service Family Pensions - -	222,159 15 5	3,427,652 7 11	
ARMY—ROYAL AIR FORCE—EFFECTIVE:			
Payments to the Air Ministry in respect of personnel serving in India: For the year 1926–27 - - -	98,150 0 0		
Discharge Gratuities - - - - - -	583 0 0		
Furlough allowances - - - - - -	15,997 9 10		
Voyage Pay - - - - - - -	2,701 15 0		
Cost of Sea Transport - - - - - -	21,027 4 0		
National Health Insurance - - - - -	1,209 3 6		
Unemployment Insurance - - - - -	1,470 0 0		
Contributions under Contributory Pensions Act - -	3,198 11 10		
Marriage allowances and allotments - - - -	51,378 19 10		
Consoldtd. Clothing Allowances of Airmen proceeding to India	1,145 4 0		
Stores taken to India with Airmen: £ s. d.			
Clothing - - - - 1,175 6 8			
Ordnance - - - - 174 6 1			
	1,349 12 9		
Miscellaneous expenditure - - - - -	211 5 5	198,422 6 2	
ROYAL AIR FORCE—NON-EFFECTIVE:			
Payment to the Air Ministry in respect of personnel serving in India: Non-Effective charges - - - - - - - - -		45,000 0 0	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,000 0 0		
Royal Indian Marine Furlough Pay - - - -	13,993 0 10		
Gratuities and Allowances to surplus Officers of the Royal Indian Marine - - - - - -	1,633 6 8		
Miscellaneous expenditure - - - - -	4,357 10 2		
	119,983 17 8		
MARINE—NON-EFFECTIVE: £ s. d.			
Royal Indian Marine Retired Pay - - 47,999 0 1			
Indian Navy Retired Pay - - 295 0 0			
	48,294 0 1	168,277 17 9	
MILITARY ENGINEER SERVICES:			
Furlough Pay of personnel of the Royal Engineers - -	- - -	15,341 11 8	
			7,971,617 11 0
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - -		£	22,925,232 15 5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -						
				19,152,405	4	2

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

DEBT.

PERMANENT DEBT INCURRED:

	£	s.	d.	£	s.	d.
India 7 per cent. Stock: Loan of 7,500,000*l.* created under East India Loans Act, 1910, and previous Acts, and issued in April 1921 for Railway purposes: Premium payable on discharge written off to Revenue in the year -				10,176	4	2
	For Railway Construction.			For General Purposes.		
	£	s.	d.	£	s.	d.
Discount written off to Revenue in the year in respect of the following Loans:						
Loan created under East India Loans Act, 1910, and previous Acts:						
£10,000,000 India 5½ per cent. Stock issued in December 1921 -	61,971	9	9	—		
Loans created under East India Loans Act, 1922, and previous Acts:						
£12,500,000 India 5½ per cent. Stock issued in June 1922 - -	49,666	2	5	—		
				111,637	12	2
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	38,185	16	7	18,385	15	5
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	33,979	17	7	5,996	9	0
				96,547	18	7
				218,361	14	11
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch): Subscriptions, and interest on balances - - - - -				39,337	8	9
						257,699 3 8
Carried forward - -				-	£	19,410,104 7 10

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.
Brought forward - - -	22,925,232	15	5

DISBURSEMENTS—*continued.*

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

	£	s.	d.	£	s.	d.	£	s.	d.
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by the State:									
Miscellaneous payments - - - - - - -				779	17	9			
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - -	64,820	3	10						
Bengal-Nagpur Railway - - - - -	188,838	17	5						
*Bengal and North-Western Railway - - -	60,630	2	0						
Bombay Baroda and Central India Railway - -	623,474	16	5						
Burma Railways - - - - -	319,499	17	2						
Madras and Southern Mahratta Railway - - -	398,345	14	0						
*Rohilkund and Kumaon Railway - - - -	6,501	19	0						
South Indian Railway - - - - -	620,196	3	4						
				2,282,307	13	2			
				2,283,087	10	11			
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:									
Purchase of Delhi-Umballa-Kalka Railway - - - - -				3,000,000	0	0			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Discharge of Debentures:									
Madras and Southern Mahratta Railway - -	500,000	0	0						
Bengal-Nagpur Railway - - - -	1,468,900	0	0						
				1,968,900	0	0			
				7,251,987	10	11			
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c. - - - - - -				4,977	12	10			
							7,256,965	3	9

DEBT.

	£	s.	d.	£	s.	d.	£	s.	d.
PERMANENT DEBT DISCHARGED:									
£974,722 19*s.* 8*d.* India 7 per cent. Stock discharged (at 102) - - -				994,217	9	0			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):									
East Indian Railway - - - - -	361,246	0	5						
Eastern Bengal Railway - - - -	35,040	2	8						
Great Indian Peninsula Railway - - - -	673,338	7	5						
Madras Railway - - - - - -	170,344	19	5						
Scinde Punjab and Delhi Railway - - -	107,378	11	7						
				1,347,348	1	6			
Purchase of India 5½ and 4½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - -	200,000	0	0						
Purchase of India 5½ and 4½ per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7) - -	—								
				200,000	0	0			
Liability for British Government 5 per cent. War Loan (1929–47):									
£512,009 8*s.* 8*d.* cancelled by the payment to His Majesty's Treasury on account of the Sinking Fund - - - - - -				512,009	8	8			
				3,053,574	19	2			
UNFUNDED DEBT:									
Indian Military Widows' and Orphans' Fund (Sterling Branch) - -				2,152	4	10			
							3,055,727	4	0
Carried forward - -							33,237,925	3	2

*Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							19,410,104	7	10

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).

GOLD STANDARD RESERVE:									
Cost price of—									
£25,435,000 British Treasury Bills maturing or realised	25,178,020	7	5						
Redemption money of £1,875,000 Treasury 5 per cent. Bonds, 1st February 1927, maturing	1,875,000	0	0						
Proceeds of sale of—									
£2,175,000 Treasury 5 per cent. Bonds, 1st February 1927	2,189,250	1	0						
£3,480,000 National War 5 per cent. Bonds, 1st October 1927	3,706,922	0	9						
£1,990,000 National War 5 per cent. Bonds, 1st February 1929	2,100,815	13	11						
	35,050,008	3	1						
Dividends on investments, discount on Treasury Bills, &c.	1,740,214	12	7						
				36,790,222	15	8			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised				92,020,581	6	1			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Military Expenditure in Iraq	5,346	0	4						
Shanghai Defence Force	902	19	6						
Pay of Indian Army officers lent to H.M. Government	1,418	17	6						
Pay of Second Lieutenants on appointment to the Indian Army	1,087	5	7						
Civil Administration of Iraq	4,571	4	0						
Expenditure on behalf of the Command Paymasters in Iraq and Egypt	1,223	10	2						
Moiety of Expenditure in England in connection with—									
Military Expenditure at Aden	16,123	8	1						
Miscellaneous	196	14	0						
				30,869	19	2			
REPAYMENT OF ADVANCES:									
Portion of advances for the purposes of the Persian Government	27,463	12	2						
Miscellaneous	1,555	2	6						
				29,018	14	8			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion)	1,287	10	9						
Miscellaneous	4,551	14	1						
				5,839	4	10			
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:									
Dividends on investments	4,437	11	8						
Receipts in respect of Indian Cadets at Sandhurst	8,629	6	4						
Receipts in respect of the Currie Scholarship	44	6	4						
Receipts in respect of the Norman Memorial Fund	16	16	0						
Receipts in respect of Sir Pertab Singh Memorial Fund	300	0	0						
Receipts in respect of the Pollock Memorial Fund	370	0	9						
Recoveries in respect of amounts due to Command Paymasters	42	9	7						
British Income Tax collected on behalf of H.M. Imperial Government	814,076	17	3						
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society	3,569	6	2						
Miscellaneous	634	16	2						
				832,121	10	3			
							129,708,653	10	8
Carried forward							£149,118,757	18	6

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - - - -			33,237,925 3 2
DISBURSEMENTS—*continued.*			
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).			
GOLD STANDARD RESERVE:			
Investments in the purchase of			
£23,385,000 British Treasury Bills - - -	23,156,080 6 7		
1,875,000 Treasury 4½ per cent. Bonds (1929-34) -	1,852,734 7 6		
2,444,000 Treasury 4 per cent. Bonds (1931-33) -	2,304,484 12 6		
2,875,000 Treasury 5½ per cent. Bonds (1930) - -	2,935,543 17 1		
2,915,000 Treasury 4½ per cent. Bonds (1930-32) -	2,864,024 1 3		
	33,112,867 4 11		
Deposit of Gold at the Bank of England - - -	1,730,134 3 3		
Appropriation to Revenue - - - - -	1,947,863 10 0		
		36,790,864 18 2	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills - - -	68,593,532 16 3		
Transfer to Home Treasury Balance - - - -	23,427,048 9 10		
		92,020,581 6 1	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Military expenditure in Iraq - - - -	5,346 0 4		
Shanghai Defence Force - - - -	902 19 6		
Pay of Indian Army Officers lent to Imperial Government - - - - - - -	2,561 5 1		
Pay of Second Lieutenants on appointment to Indian Army	1,016 10 7		
Civil Administration of Iraq - - -	4,469 2 8		
Expenditure on behalf of Command Paymasters in Iraq and Egypt - - - - - -	563 0 1		
Moiety of expenditure in England in connection with			
Military expenditure at Aden - - - -	16,123 8 1		
Troops serving in Persia - - - - -	77 16 1		
Miscellaneous - - - - -	198 14 0		
ADVANCES REPAYABLE:			
Miscellaneous - - - - - - - -	*—6,355 9 3*		
		24,903 7 2	
SUSPENSE ACCOUNTS:			
Miscellaneous - - - - - - - -	- -	21,163 5 1	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund:			
Dividends paid over to the Mysore Durbar - - -	4,437 11 8		
Payments in respect of Sir Pertab Singh Memorial Fund -	400 0 0		
Payments in respect of the Pollock Memorial Fund - -	9 0 0		
Payments in respect of the Pollock Memorial Fund Investment Account - - - - - - - -	356 10 9		
Expenses of Indian Cadets at Sandhurst - - -	7,914 9 1		
Payments in respect of the Currie Scholarship - -	35 10 0		
Payments in respect of the Norman Memorial Fund -	16 10 0		
Payments to the War Office in respect of recoveries due to Command Paymasters - - - - -	38 8 3		
British Income Tax paid to H.M. Imperial Government -	812,282 4 3		
Insurance Premiums paid to Civil Service Insurance Society -	2,960 9 4		
Miscellaneous - - - - - -	768 0 1		
		829,218 13 5	
			129,686,731 9 11
Carried forward - - - - - - £			162,924,656 13 1

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							149,118,757	18	6

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:						
War Office:						
Expenditure in India in connection with						
Shanghai Defence Force - - - - -	199,097	0	6			
Additional Indian Troops lent for service at Hong Kong - - - - - -	343	17	4			
Military Expenditure at Aden - - -	70,436	0	0			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	21,684	2	3			
Enlistment of Indians for service in the Colonies -	1,507	13	5			
Sums due to Officers and others residing in India -	66,455	3	4			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Regiments lent for service in the Colonies (adjustment) - - -	*—127*	*16*	*7*			
				359,396	0	3
Air Ministry:						
Expenditure in India in connection with						
Indian troops in Iraq and Palestine - - -	186,008	5	3			
Funds supplied to the Royal Air Force, Iraq -	1,123,120	16	8			
Sums due to Officers and others residing in India -	60,372	15	9			
				1,369,501	17	8
Admiralty:						
Advances in India on account of Naval Services -	77,752	18	9			
Admiralty Transports - - - - -	26,461	16	1			
				104,214	14	10
Foreign Office:						
Moiety of expenditure in India in connection with						
Lighting and buoying the Persian Gulf - -	14,918	15	6			
Persian Gulf Radio Offices - - - -	1,438	9	1			
South Persia Military Police - - - -	1,805	3	7			
				18,162	8	2
Board of Trade:						
Transports - - - - - -	6,975	9	0			
Lighthouses in the Red Sea - - -	7,984	17	4			
Balances on Indian Shipping Masters' Accounts -	2,179	9	2			
				17,139	15	6
Various Departments:						
Postal and Money Order transactions with Colonial Administrations - - - -	494,386	8	3			
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	106,064	6	0			
Advances in India on account of Emigration of Coolies -	62,968	9	7			
Ditto African Protectorates -	13,000	0	0			
Miscellaneous payments and receipts in India on account of African Protectorates - - - - -	12	0	0			
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - - -	265,781	5	0			
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - - -	1,371,481	8	9			
Pensions issued in India and chargeable to Ministry of Pensions - - - - - -	2,932	12	0			
Miscellaneous advances in India - - - -	53,583	16	1			
				2,370,210	5	8
				4,238,625	2	1
Other Remittance transactions:						
Expenditure in India on account of Australian and New Zealand Staff Corps Officers attached to British Units - - - - - - -				10,373	6	4
Receipt on account of Liquidators of Hostile Firms in India - - -				31	5	2
Subscriptions to the General Provident Fund - - - - -				92	9	6
Subscriptions to Indian Military Widows' and Orphans' Fund (Rupee Branch)				4	11	10
Recoveries on account of Allotments paid in India - - - -				619	7	6
Miscellaneous receipts - - - - - - -				89,342	16	9
Carried forward - - £				4,339,088	19	2	149,118,757	18	6

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.
Brought forward - - - -	162,924,656	13	1

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	23,659	7	5			
Effects of deceased Officers and men of the British Army -	8,267	19	2			
Air Ministry:						
Miscellaneous Remittances from India - - -	28,924	1	1			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	259	13	4			
Board of Trade:						
Little Basses Light Vessel Dues - - - - -	4,183	6	2			
Various Departments:						
Postal and Money Order transactions with the United Kingdom	453,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	308	17	1			
Sale proceeds of surplus Imperial Government stores in India	1,455	13	7			
Grant-in-aid of Cairo-Karachi Airship Service - -	22,500	0	0			
Payments to Shipping Liquidation Department of the Board of Trade in respect of S.S.'s *Derwent* and *Houroto* - -	51,758	0	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - - -	32,335	15	7			
				626,652	14	2
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services - - -				2,090	14	10
Remittances: Indo-European Telegraph - - - - -				4,505	11	0
Effects of deceased Officers and Warrant Officers of the Indian Army - -				117	19	3
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - - -				80,323	5	6
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works - -				24,505	15	10
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				65,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,688	9	6
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				21,406	5	7
Expenses on account of Indian Cadets at Sandhurst - - - -				7,577	10	11
Miscellaneous payments to be brought to charge or recovered in India - -				23,833	9	9
Exchange adjustments on Remittance Transactions - - - -				2,964	2	11
Carried forward - £				861,665	19	3	162,924,656	13	1

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	4,339,088 19 2	149,118,757 18 6

RECEIPTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:

Sterling purchased in India - - - - - - -	2,115,000 0 0	
Transfers through Paper Currency Reserve - - - - -	23,427,048 9 10	
		29,881,137 9 0
	£	178,999,895 7 6

INDIA OFFICE,
August 1927.

on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - -	861,665	19	3	162,924,656	13	1

DISBURSEMENTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Bills of Exchange and Telegraphic Transfers on London - - -	1,425,000	0	0			
				2,286,665	19	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - - -				10,550,782	13	2
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				175,762,105	5	6

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)

Madras - - - - - - - - -	20,563	14	5			
Bombay - - - - - - - -	20,095	19	11			
Bengal - - - - - - - - -	30,540	17	10			
United Provinces of Agra and Oudh - - -	10,877	5	8			
Punjab - - - - - - - - -	14,565	7	10			
Burma - - - - - - - - -	17,887	16	6			
Bihar and Orissa - - - - -	7,904	17	2			
Central Provinces and Berar - - - - -	5,847	0	2			
Assam - - - - - - - -	14,328	10	6			
				142,611	10	0
TOTAL DISBURSEMENTS - - - - £				175,904,716	15	6

Balance on the 31st March 1927, held as follows:—

	Home Treasury.			Gold Standard Reserve.					
	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants -	1,051,370	6	5	182	16	1			
British Treasury Bills - - - - - - - -	2,043,625	9	6	—					
	3,094,995	15	11	182	16	1	3,095,178	12	0
£							178,999,895	7	6

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd February 1928.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—STATEMENT showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*—1,374 19 6*	1,368 11 10	1,145,281 11 2
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 9	*—25 7 3*	36 11 4	116 861 18 10
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 7	*—50 3 5*	38 15 8	1,268,504 12 10
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 7	*—3 7 9*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 7	*—89 8 1*	57 5 2	371,329 0 8
£	3,390,397 3 4	*—1,543 6 0*	1,501 4 0	3,390,355 1 4*

* Charged as Capital redeemed during 1926-7, *see* page 17, £1,347,348 1*s.* 6*d.*, Interest on Capital, *see* page 6, £2,043,006 19*s.* 10*d.*

B.—STATEMENT showing the details of the payment on page 17, under PERMANENT DEBT DISCHARGED in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.		Cost.		
	India 5½ per cent. Stock.	India 4½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*					
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	58,374 19 8	65,981 14 0	119,050 0 0	—	—
Eastern Bengal Railway	4,682 14 10	5,292 18 11	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	35,010 5 9	39,573 7 10	—	—	71,400 0 0
£	98,068 0 3	110,847 0 9	119,050 0 0	9,550 0 0	71,400 0 0
				£200,000 0 0	

C.—Statement showing the details of the payments on page 5 under the Railway Revenue Account in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Total.
State Railways—Interest on Debt:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 7 per Cent. Stock	—	*– 9,379 8 8*	*– 709 17 4*	—	—	*– 327 10 4†*	*– 4,928 3 6*	—	
On India 5½ per Cent. Stock	—	*– 17,568 5 2*	*– 1,317 18 4*	—	—	*– 1,084 6 2†*	*– 11,509 7 6*	—	
On India 4½ per cent. Stock	—	—	—	—	—	*– 150 4 3*	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*– 3,371 19 8†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*– 15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	10,763 1 4	*– 2,487 7 0*	7,623 13 0	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 6	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	
	385,083 11 0	1,026,982 7 6	109,896 19 6	752,991 10 8	362,193 10 2	314,763 5 7	350,710 15 2	127,510 6 8	3,430,132 6 3
On Railway Debenture Stock	—	707,064 11 5	13,946 5 9	230,555 13 2	—	—	—	19,124 19 6	970,691 9 10
£	385,083 11 0	1,734,046 18 11	123,843 5 3	983,547 3 10	362,193 10 2	314,763 5 7	350,710 15 2	146,635 6 2	4,400,823 16 1

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 7, 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 7, 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1926 to 31st March 1927—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1926.	Transactions during 1926–27. Payments.	Transactions during 1926–27. Receipts.	Balance, 31st March 1927.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Military Expenditure in Egypt	1,293 3 1	—	—	1,293 3 1
Military Expenditure at Constantinople	355 19 2	—	—	355 19 2
Pay of Second Lieutenants on appointment	325 17 0	1,016 10 7	1,087 5 7	255 2 0
Troops serving in Persia	—	77 16 1	—	77 16 1
Advances for the purposes of the Persian Government	56,300 8 0	—	27,463 12 2	28,836 15 10
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Pollock Memorial Fund: Investment Account	—	356 10 9	—	356 10 9
Investment in Indian Railway Debentures	242,812 10 0	—	—	242,812 10 0
Accounts with Imperial Government: Miscellaneous	—	198 14 0	196 14 0	2 0 0
Pay of Indian Army Officers lent to Imperial Government	—	2,561 5 1	1,418 17 6	1,142 7 7
Expenditure on behalf of Command Paymasters in Iraq and Egypt	887 1 4	563 0 1	1,223 10 2	226 11 3
Miscellaneous Advances	11,054 6 7	*—6,355 9 3*	1,555 2 6	3,143 14 10
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5	—	—	59,697 16 5
Suspense: Miscellaneous	—	21,163 5 1	4,551 14 1	16,611 11 0
TOTAL £	390,665 6 4	19,581 12 5	37,496 16 0	372,750 2 9

CREDIT BALANCES.

Pollock Memorial Fund	—	9 0 0	370 0 9	361 0 9
Mysore Debenture Stock Sinking Fund	59,697 16 5	4,437 11 8	4,437 11 8	59,697 16 5*
Indian Cadets at Sandhurst	*—1,201 15 2*	7,914 9 1	8,629 6 4	*—486 17 11*
Currie Scholarship for Forest Students	26 9 0	35 10 0	44 6 4	35 5 4
Norman Memorial Fund	5 13 8	16 10 0	16 16 0	5 19 8
Sir Pertab Singh Memorial Fund	150 0 0	400 0 0	300 0 0	50 0 0
Sums due to Command Paymasters	3 13 2	38 8 3	42 9 7	7 14 6
Income Tax	—	812,282 4 3	814,076 17 3	1,794 13 0
Civil Service Insurance Society	—	2,960 9 4	3,569 6 2	608 16 10
Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	—	—	1,287 10 9	1,287 10 9
Miscellaneous Deposits	160 7 0	768 0 1	634 16 2	27 3 1
TOTAL £	58,842 4 1	828,862 2 8	833,409 1 0	63,389 2 5

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1926 to 31st March 1927.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau				216	15	5
FOREST: Travelling expenses of an officer attending the World's Forestry Conference at Rome				65	2	6
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS: WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Miscellaneous expenditure:						
Furlough pay of an officer on leave (Eastern Bengal Railway)	191	13	3			
MISCELLANEOUS RAILWAY EXPENDITURE:						
East Indian Railway:						
Pensions of former employees in London Office	52	0	0			
Great Indian Peninsula Railway:						
Pensions of former employees in London Office	145	18	3			
Honorarium to Chairman of the Railway Workshops Committee	2,750	0	0			
Expenditure in connection with visit to India of Accountants to investigate Railway Accounts	4,283	9	0			
				37,423	0	6
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	0	0			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Miscellaneous expenditure	953	17	5			
				22,953	17	5
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:						
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500	0	0			
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150	0	0			
				350	0	0
INTEREST ON ORDINARY DEBT:						
Management of Debt	84,325	7	10			
Stamp duty on Transfers and Powers of Attorney, &c.	10,845	13	8			
				95,171	1	6
GENERAL ADMINISTRATION:						
England:						
Law Charges	1,523	0	11			
Postage to India	402	13	4			
Telegrams to India and other places abroad	5,373	7	4			
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	16,434	19	8			
	23,734	1	3			
Deduct: Contribution by His Majesty's Treasury 9,083 0 0						
Miscellaneous receipts 1 16 0						
	9,084	16	0			
				14,649	5	3
ADMINISTRATION OF JUSTICE:						
Expenditure in connection with the case Rex v. Boulton Bros.	661	3	5			
Miscellaneous expenditure	12	5	9			
				673	9	2
POLICE:						
Examination expenses in connection with appointments to the Police Service				128	14	0
Carried forward			£	171,631	5	9

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						171,631 5 9
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				863	12 2	
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0 0	
Contingent expenses of the India Museum Collection at Kew				370	9 10	
Expenses in connection with the publication of "Kharosthi Inscriptions"				241	1 1	
Miscellaneous expenditure				195	1 7	
						2,870 4 8
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford				83	0 0	
Pay of Officers on leave from India				504	2 10	
						587 2 10
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health (1925)				193	6 8	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage				448	5 3	
Expenses in connection with International Sanitary Conference				127	6 8	
Contribution to Ross Institute and Hospital for Tropical Diseases				250	0 0	
Miscellaneous expenditure				40	16 11	
						1,184 15 6
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				826	5 10	
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				85	18 5	
Contribution to the Imperial Bureau of Mycology				600	0 0	
Miscellaneous expenditure				5	5 0	
						1,517 9 3
AVIATION:						
Contribution to the International Commission for Air Navigation						186 5 4
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"				400	0 0	
Grant to the Royal Asiatic Society				315	0 0	
Expenditure of the India Office Library				3,418	11 1	
Expenditure of the Record Department of the India Office				783	2 1	
Miscellaneous expenditure				51	11 7	
						4,968 4 9
CURRENCY: Fees for designs of Currency Notes						605 0 0
MINT: Cost of assay of Indian coins						16 7 2
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500	0 0	
Miscellaneous expenditure				20	11 10	
						520 11 10
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pension of a Military Officer in respect of civil employment						214 7 2
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.				6,218	0 8	
Deduct: Contribution by His Majesty's Treasury				*—3,496*	*0 0*	
						2,722 0 8
MISCELLANEOUS:						
Expenditure in connection with appointments to the Indian Civil Service:	£	s.	d.			
Grants to Universities for the training of Probationers	4,550	0	0			
Examination expenses of Candidates	4,932	17	4			
Miscellaneous expenditure	15	0	0			
				9,497	17 4	
Subscriptions and donations to Charities				170	5 0	
Contribution towards expenses of the Secretariat of the League of Nations				54,415	1 1	
Expenditure in connection with the League of Nations Assembly and Committees				3,143	9 5	
Expenditure in connection with the International Labour Conference				366	18 4	
Expenditure in connection with the International Passport Conference				8	0 0	
Expenditure in connection with the Imperial Conference				15	15 0	
Expenditure in connection with the Royal Commission on Indian Currency and Finance				1,798	6 2	
Expenditure in connection with the Royal Commission on Agriculture				71	10 4	
Contribution towards the School of Oriental Studies				1,250	0 0	
Relief and repatriation of destitute Indians				730	17 4	
Commission on pensions and leave allowances paid abroad				2,942	18 7	
Books and Newspapers supplied to India				158	9 8	
Cost of insignia of Indian Orders				*—400*	*11 0*	
Charges for actuarial work performed for the India Office				1,443	0 0	
Loss on Transports				4,778	19 6	
Passages of Polish refugees				799	10 0	
Sundry items				509	17 1	
						81,700 3 10
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE					£	268,723 18 9
Carried forward					£	268,723 18 9

	£	s.	d.	£	s.	d.
Brought forward						268,723 18 9

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CONSTRUCTION OF STATE RAILWAYS:

	£	s.	d.	£	s.	d.	£	s.	d.
State Railways worked by the State:									
Miscellaneous payments				721	19	7			
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway	64,820	3	10						
Bengal-Nagpur Railway	188,838	17	5						
Bengal and North-Western Railway	60,630	2	0						
Bombay Baroda and Central India Railway	623,474	16	5						
Burma Railways	319,499	17	2						
Madras and Southern Mahratta Railway	398,345	14	0						
Rohilkund and Kumaon Railway	6,501	19	0						
South Indian Railway	620,196	3	4						
				2,282,307	13	2			
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:									
Purchase of Delhi-Umballa-Kalka Railway				3,000,000	0	0			
							5,283,029	12	9
CIVIL WORKS:									
Initial Expenditure on the New Capital at Delhi							622	16	1
ADVANCES REPAYABLE:									
Miscellaneous							81	3	2
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA						£	5,552,457	10	9

SIDNEY TURNER,
Accountant-General.

INDIA OFFICE,
August 1927.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	31 9 0	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	30 0 0	—
MEDICAL (*Transferred*):		
Pay and allowances of an Officer on leave from India	256 11 5	—
CIVIL WORKS (*Transferred*):		
Pay of an Officer on leave from India	537 17 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	304 14 0	19,353 2 1
TOTAL £	1,210 12 4	19,353 2 1
	£20,563 14 5	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	497 14 0	--
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave pay, &c., of Governor, Commandant of Governor's Bodyguard and members of the Governor's Band	295 15 9	1,022 15 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Equipment and voyage allowance of a High Court Judge on appointment	—	500 0 0
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with an appeal from India	23 1 0	—
	73 1 0	500 0 0
POLICE (*Reserved*):		
Law Charges in connection with an appeal from India	448 18 0	—
MEDICAL (*Transferred*):		
Pay, allowances, &c. of Officers on leave from India	518 5 5	—
PUBLIC HEALTH (*Transferred*):		
Pay and allowances of Officers on leave from India	184 0 7	368 11 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contribution of Aide-de-Camp to the Governor, lent from Imperial Service	—	150 0 0
Pensions of Military Officers in respect of Civil employment	1,192 7 8	14,844 10 8
	1,192 7 8	14,994 10 8
TOTAL £	3,210 2 5	16,885 17 6
	£20,095 19 11	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	646 6 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay, &c., of members of the Governor's Band	152 9 7	—
Leave allowances of the Governor, and of an Aide-de-Camp to the Governor	—	1,234 7 10
Voyage and equipment allowance of Governor on appointment	—	2,000 0 0
	152 9 7	3,234 7 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Equipment and voyage allowance of a High Court Judge on appointment	—	500 0 0
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	23 6 6	—
	73 6 6	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Pay of an Officer on leave from India (adjustment)	0 6 5	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	90 0 0
Pay of an Officer on leave from India	—	137 18 0
	—	227 18 0
PORTS AND PILOTAGE (*Reserved*):		
Pay of an Officer on leave from India	—	248 11 4
MEDICAL:		
(*Transferred*): Pay of Officers on leave from India	33 8 2	443 10 10
(*Reserved A*): Ditto ditto	344 8 7	358 6 6
	377 16 9	801 17 4
MISCELLANEOUS DEPARTMENTS (*Reserved*):		
Pay of an Officer on leave from India	311 9 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	—	23,966 8 2
TOTAL £	1,561 15 2	28,979 2 8
	£30,540 17 10	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	217 16 9	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave allowances of the Governor	—	1,073 17 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	115 18 2	—
	165 18 2	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	95 18 9	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Pay of an Officer on leave from India	208 12 8	—
PUBLIC HEALTH (*Transferred*):		
Pay of an Officer on leave from India	—	324 10 11
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	141 10 1	7,851 0 6
MISCELLANEOUS (*Reserved*):		
Payment on account of estate of Major-General P. Wheeler	738 0 0	—
TOTAL £	1,567 16 5	9,309 9 3
	£10,877 5 8	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
IRRIGATION (*Reserved*):		
Law Charges in connection with an Appeal from India - -	251 19 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay of Aide-de-Camp to the Governor on leave from India -	—	187 18 2
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - - -	50 0 0	—
Law Charges in connection with Appeals from India - -	618 5 6	—
	668 5 6	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment - - -	—	120 0 0
MEDICAL (*Transferred*):		
Pay and allowances of Officers on leave from India - -	877 4 5	—
CIVIL WORKS (*Transferred*):		
Marriage allowance of an Officer on leave from India - -	53 9 4	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*).		
Pensions of Military Officers in respect of Civil employment -	178 10 11	12,228 0 6
TOTAL - £	2,029 9 2	12,535 18 8
	£14,565 7 10	

INDIA OFFICE,
August 1927,

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.			Non-Voted.		
	£	*s.*	*d.*	£	*s.*	*d.*
ADMINISTRATION OF JUSTICE (*Reserved*):						
Law Charges in connection with Appeals from India	410	10	6	—		
POLICE (*Reserved*):						
Outfit allowance of an Officer on appointment	—			30	0	0
Pay of Officers on leave from India	—			1,370	0	3
	—			1,400	0	3
MEDICAL (*Transferred*):						
Pay of Officers on leave from India	—			349	2	11
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):						
Pensions of Military and Marine Officers in respect of Civil employment	2,565	14	0	13,162	8	10
TOTAL £	2,976	4	6	14,911	12	0
	£17,887	16	6			

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Ramgarh Wards Estate *v.* Charan Mohto and others	4 14 0	—
Thakur Ashutosh Deo Ghatwal *v.* Bausidhar Sharaff	69 4 4	—
Maharaja Keshava Prasad *v.* Secretary of State	1,005 3 0	—
Kumar Kamakhya Narayan Singh *v.* Brahma Narayan Singh and others	4 14 0	—
	1,083 15 4	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Outfit allowance of Governor on appointment	—	300 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	
Equipment and voyage allowance of a High Court Judge on appointment	—	500 0 0
Law charges in connection with an appeal* from India	16 5 9	—
	66 5 9	500 0 0
* Gauri Singh and others *v.* King-Emperor.		
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	4,124 16 1
Payment to legal representative of deceased High Court Judge	—	1,800 0 0
	—	5,924 16 1
TOTAL £	1,150 1 1	6,754 16 1
	£7,904 17 2	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
IRRIGATION (*Reserved*) :		
Law Charges in connection with an Appeal from India - -	5 15 6	—
ADMINISTRATION OF JUSTICE (*Reserved*) :		
Law Charges in connection with Appeals from India - -	24 1 6	—
POLICE (*Reserved*) :		
Outfit allowance of an Officer on appointment - - -	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*) :		
Pensions of Military Officers in respect of Civil employment -	125 1 11	5,662 1 3
TOTAL - - £	154 18 11	5,692 1 3
	£5,847 0 2	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1926 to the 31st March 1927.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
POLICE (*Reserved*):		
Pay of Officers on leave from India - - -	—	2,535 15 7
Outfit allowance of an Officer on appointment - - -	—	30 0 0
	—	2,565 15 7
MEDICAL (*Transferred*):		
Pay of Officers on leave from India - - - - -	340 11 5	133 7 7
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment - -	155 3 6	11,133 12 5
TOTAL - - £	495 14 11	13,832 15 7
	£14,328 10 6	

INDIA OFFICE,
August 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W.A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1926–27.

	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	Expenditure compared with Grant. More than granted. £
RAILWAY REVENUE ACCOUNT (Non-voted):				
STATE RAILWAYS—INTEREST ON DEBT:				
Bombay Baroda and Central India Railway	*385,100*	*385,084*	*16*	—
East Indian Railway	*1,734,000*	*1,734,047*	—	*47*
Eastern Bengal Railway (including Bengal Central Railway)	*123,900*	*123,843*	*57*	—
Great Indian Peninsula Railway	*965,200*	*965,182*	*18*	—
Indian Midland Railway	*18,400*	*18,365*	*35*	—
Madras Railway	*362,200*	*362,194*	*6*	—
Oude and Rohilkund Railway	*314,800*	*314,763*	*37*	—
Scinde Punjab and Delhi Railway	*350,700*	*350,711*	—	*11*
South Indian Railway	*146,600*	*146,635*	—	*35*
(1) Interest on Capital Outlay not charged to Revenue	*3,023,100*	*3,008,019*	*15,081*	—
Oude and Rohilkund Railway Discount Sinking Fund	*7,800*	*7,803*	—	*3*
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	*76,500*	*76,486*	*14*	—
(2) Bengal-Nagpur Railway	*367,200*	*343,002*	*24,198*	—
Bengal and North-Western Railway (Tirhoot Railway)	*35,000*	*35,000*	—	—
(3) " " " " (Sinking Fund)	—	*1,275*	—	*1,275*
Bombay Baroda and Central India Railway	*95,000*	*94,998*	*2*	—
Burma Railways	*112,500*	*112,500*	—	—
Madras and Southern Mahratta Railway	*294,300*	*294,290*	*10*	—
Ditto (Mysore Railway)	*48,000*	*48,000*	—	—
South Indian Railway	*143,500*	*143,515*	—	*15*
Totals ... Non-voted	*8,603,800*	*8,565,712*	*Net saving, 38,088*	—
STATE RAILWAYS—WORKING EXPENSES (Voted):				
(4) Rental paid to the South Behar Railway Company	—	30,000	—	30,000
(5) Miscellaneous	—	192	—	192
Totals ... Voted	—	30,192	—	Excess 30,192
MISCELLANEOUS RAILWAY EXPENDITURE (Voted):				
(6) Rental paid to the South Behar Railway Company	30,000	—	30,000	—
(7) Miscellaneous	3,000	7,231	—	4,231
Totals ... Voted	33,000	7,231	Net saving, 25,769	—
GRANT No. 23:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
(1) Payments under the Postal arrangement with the Lords of His Majesty's Treasury. Voted	22,000	22,000	-	—
(2) Sundry items Voted	1,000	—	1,000	—
Totals ... Voted	23,000	22,000	1,000	—
GRANT No. 24:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
(1) Contingencies Voted	1,200	954	246	—
Non-voted	*3,200*	*2,958*	*242*	—
(2) Capital outlay: Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line. Voted	500	500	—	
(3) *Deduct:* Contribution by H.M. Treasury towards the maintenance of the Arabistan line. Voted	*200*	*150*	*50*	—
Totals ... Voted	1,500	1,304	196	—
Non-voted	*3,200*	*2,958*	*242*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The grant represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916–17) on £55,720,115, the total expenditure to 31st March 1917, *plus* one year's interest at an estimated rate of 5·27833 per cent. on £22,170,870 (£16,641,870, the total expenditure from 1st April 1917 to 31st March 1925, *plus* £3,380,800, the Revised Estimate for 1925–6, *plus* £2,148,200, moiety of the Budget for 1926–7). The actual expenditure for the period 1917–26 was, however, £24,356 less than the Estimate, and the moiety for 1926–7 was less by £584,364. The rate of interest adopted in the Account is slightly higher than the estimated rate (5·3576 per cent.).

(2) This saving is due to the discharge of debentures which, in framing the Budget, it was anticipated would be renewed.

(3) Provision for these items was not included in framing the Budget as details had not then been decided upon.

(4) and (5). Provision for these items was originally made under "Miscellaneous Railway Expenditure." It was subsequently decided to re-classify No. 4 under "Working Expenses," and also to treat certain miscellaneous expenditure similarly. The excess is covered by a reappropriation within the total grant for working expenses of £30,500.

(6) This saving is occasioned by the transfer referred to above.

(7) This excess is caused by the expenditure in connection with the visit to India of Accountants to investigate Railway Accounts, for which no provision was made in the Budget. No formal reappropriation has been effected in respect thereof, but excess could have been met from the saving on No. 6.

Grant No. 23.

(2) Provision was made for miscellaneous expenditure, but none was incurred. The provision was modified by India to £100 "Voted" and £500 "Non-voted."

Grant No. 24.

(2) £200 has been surrendered.

(3) The excess has been covered by reappropriation of £100 from the Indian portion of the grant.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
GRANT No. 25:						
INTEREST ON ORDINARY DEBT:						
(1) Interest on Loans contracted in England under various Acts.	Non-voted Original	*8,949,000*				
	Non-voted Supply.	*700*	*8,949,700*	*8,949,439*	*261*	—
(2) Interest portion of Railway Annuities.	Non-voted		*2,043,000*	*2,043,007*	—	*7*
(3) Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted		*970,700*	*970,692*	*8*	—
(4) Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929–47).	Non-voted Original	*916,200*				
	Non-voted Supply.	*—200*	*916,000*	*915,991*	*9*	—
(5) Discount Sinking Funds ...	Non-voted		*67,100*	*67,045*	*55*	—
(6) *Deduct*—Interest on Debt : Railways.	Non-voted Original	*7,431,800*				
	Non-voted Supply.	*—10,700*	*7,421,100*	*7,416,646*	*4,454*	—
(7) Management of Debt	Voted		84,400	84,325	75	—
(8) Miscellaneous	Voted		10,000	10,846	—	846
Totals	Non-voted Gross ...		*12,946,500*	*12,946,174*	*Saving 326*	—
	Non-voted Deductions ...		*7,421,100*	*7,416,646*	*4,454*	—
	Non-voted Net ...		*5,525,400*	*5,529,528*	—	*Excess 4,128*
	Voted		94,400	95,171	—	Excess 771
GRANT No. 26:						
INTEREST ON OTHER OBLIGATIONS:						
(1) Indian Military Widows' and Orphans' Fund.	Non-voted		*5,000*	*8,175*	—	*3,175*
(2) Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted		—	*12*	—	*12*
Totals			*5,000*	*8,187*	—	*3,187*
GRANT No. 69:						
CIVIL WORKS:						
Sundry items	Voted		600	521	79	—
	Non-voted		—	*42*	—	*42*
GRANT No. 70:						
SUPERANNUATION:						
Superannuation and Retired Allowances:						
(1) India Office Establishment ...	Non-voted		*65,700*	*71,746*	—	*6,046*
(2) High Court Judges	Non-voted		*800*	*750*	*50*	—
(3) Indian Civil Service... ...	Non-voted		*1,100*	*1,107*	—	*7*
(4) Other Civil Services in India...	Non-voted		*700*	*621*	*79*	—
(5) Gratuities	Voted		500	—	500	—
(6) Military, Medical, and Navy Funds.	Non-voted		*370,500*	*364,641*	*5,859*	—
(7) Miscellaneous pensionary payments.	Voted		3,100	—	3,100	—
	Non-voted		—	*2,514*	—	*2,514*
(8) Pensions of Military and Marine Officers in respect of Civil employment.	Voted		—	214	—	214
(9) Do. do.	Non-voted		*800*	*26,342*	—	*25,542*
Totals	Non-Voted		*439,600*	*467,721*	—	*Excess 28,121*
	Voted		3,600	214	Saving 3,386	—
GRANT No. 71:						
STATIONERY AND PRINTING:						
(1) Stationery Printing, and Bookbinding for the India Office.	Voted		7,800	6,218	1,582	—
(2) *Deduct*: Recoverable from the Home Government.	Voted		*5,100*	*3,496*	*1,604*	—
Totals			2,700	2,722	—	Net excess 22

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Grant No. 25.

(8) This excess is attributable to volume of stock transfers being greater than expected. It is covered by reappropriation of £3,600 from Indian Grants.

Grant No. 26.

(1) The balances of the Fund have increased at a greater rate than was anticipated.

(2) No provision was made for this item owing to the absence of detailed information at the time of framing the Budget.

Grant No. 69.

A reappropriation of £100 has been made by India from L. 4 Reserve.

Grant No. 70.

(1) The excess is due to heavier payments in respect of gratuities to members of the staff of the India Office and of the High Commissioner for India under the provisions of the Superannuation Act, 1909, owing to deaths and to retirements which were unforeseen when the Budget was framed.

(5) £200 removed by reappropriation.

(7) This expenditure was formerly classified as votable, and provision was made accordingly. It is now treated as non-votable under the provisions of the Government of India (Civil Services) Act, 1925. The amount has been utilised in reappropriation.

(8) This expenditure was not anticipated when the Budget was framed. It could have been covered by reappropriation from No. 5, under which head no expenditure was incurred.

(9) The expenditure under this head could not be accurately estimated when the Budget was framed. It represents allocations of pensions in accordance with Article 190 of the Audit Code, and these are being dealt with at the India Office as the necessary information is received from India.

Grant No. 71.

(1) The saving is in respect of the decreased cost of the India Office Press, due to the larger amount of work executed for other Departments. The decrease in the Home Government figure is caused by a revision of the contribution. The net excess has been covered by reappropriation of £600.

GRANT No. 83:—Expenditure in England under the control of the Secretary of State.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
A. INDIA OFFICE ESTABLISHMENT:						
A 1. Salaries	Non-voted Original	*198,600*	*191,900*	*187,918*	*3,982*	—
	Non-voted Supply.	*—6,700*				
A 2. *Deduct*: Recoverable from Home Government.	Non-voted Original	*104,200*	*103,800*	*103,797*	*3*	—
	Non-voted Supply.	*—400*				
A 2 (1). Miscellaneous Receipts	Non-voted ...	...	*2,100*	*2,209*	—	*109*
B. INDIA OFFICE EXPENSES:						
B 1. Postage and Telegrams to India	Voted ...	...	6,500	5,776	724	—
B 2. National Health Insurance ...	Non-voted Original	*400*	*500*	*617*	—	*117*
	Non-voted Supply.	*100*				
B 3. Office Contingencies ...	Voted ...	...	23,000	16,435	6,565	—
	Non-voted ...	Supply.	*1,200*	*955*	*245*	—
B 4. Miscellaneous expenditure ...	Voted ...	...	1,200	1,523	—	323
	Non-voted Original	*1,200*	*2,200*	*354*	*1,846*	—
	Non-voted Supply.	*1,000*				
B 5. *Deduct*: Recoverable from Home Government.	Voted ...	...	*9,800*	*9,083*	*717*	—
Miscellaneous Receipts ...	Voted ...	...	*100*	*1*	*99*	—
C. INDIA AUDIT ESTABLISHMENT:						
C 1. Salaries	Non-voted Original	*16,000*	*15,400*	*15,587*	—	*187*
	Non-voted Supply.	*—600*				
C 3. *Deduct*: Recoverable from Home Government.	Non-voted Original	*6,800*	*3,500*	*3,525*	—	*25*
	Non-voted Supply.	*—3,300*				
C 4. *Deduct*: Chargeable to High Commissioner.	Non-voted Original	*6,200*	*7,500*	*7,500*	—	—
	Non-voted Supply.	*1,300*				
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:						
D 1. Grant-in-aid towards expenses of Secretariat.	Voted ...	...	55,000	54,415	585	—
D 2. Other expenditure	Voted ...	...	7,900	3,144	4,756	—
	Non-voted ...	Supply.	*200*	*602*	—	*402*
E. MISCELLANEOUS CIVIL CHARGES:						
E 1. Customs	Voted ...	...	200	217	—	17
E 2. Forest	Voted ...	...	—	65	—	65
	Non-voted Original	—	*200*	*162*	*38*	—
	Non-voted Supply.	*200*				
E 3. General Administration (India)	Non-voted ...	Supply.	*2,200*	*2,694*	—	*494*
E 4. Administration of Justice ...	Voted ...	...	2,000	674	1,326	—
E 5. Jails and Convict Settlements	Voted ...	...	100	—	100	—
	Non-voted Original	—	*100*	*16*	*84*	—
	Non-voted Supply.	*100*				
E 6. Police	Voted ...	...	200	129	71	—
E 7. Ports and Pilotage	Non-voted ...	...	*100*	—	*100*	—
E 8. Scientific Departments ...	Voted ...	...	4,200	2,870	1,330	—
	Non-voted Original	*500*	*900*	*813*	*87*	—
	Non-voted Supply.	*400*				
E 9. Education	Voted ...	...	100	—	100	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A 1.—The saving is due partly to payments being carried forward to 1927–8 and partly to economies effected in staff.

B 1.—Due mainly to savings in the cost of telegrams.

B 3.—The "Voted" saving is partly due to the re-classification to non-votable of £1,200 in respect of items covered by the provisions of the Government of India (Civil Services) Act, 1925, and partly to delay in connection with maintenance work at the India Office. The "Non-voted" provision was required to cover expenditure formerly votable but rendered non-votable by the provisions of the Government of India (Civil Services) Act, 1925.

B 4.—The "Voted" excess is due to heavy expenditure on Law Charges, mainly in respect of the costs in the suit of Mrs. Madden *v.* Lord Winterton. At the time of framing the Budget it was anticipated that those costs would be paid in 1925–6. The excess has been covered by reappropriation. Under "Non-voted" the original grant of £1,200 has been erroneously obtained under this head. It was estimated for under the sub-head "Administration in India," and should have been so classified under "E. Miscellaneous Civil Charges." The Supplementary of £1,000 was required to provide for charges formerly classified as votable but which were rendered non-votable by the provisions of the Government of India (Civil Services) Act, 1925.

D 2.—The "Voted" saving is mainly due to the fact that a Prince who was already in Europe attended the Assembly, whereas provision had been made for the expense of a Prince coming specially from India.

E 1. Due to variation of sterling-franc exchange. Has been covered by reappropriation.

E 2. Due to travelling expenses of an officer attending the World's Forestry Conference at Rome, regarding which no information was available when the Budget was framed. The "Voted" excess has been covered by reappropriation.

E 3. An original grant of £1,200 should have been classified to this head (see note to B 4) making the total grant £3,400. The saving of £706 (£3,400 – £2,694) is due to the transfer to the High Commissioner of the issue of leave and overseas sterling pay of officers of the Secretariat.

E 4. The provision (for balance of costs in action Rex *v.* Boulton Bros.) proved to be more than was required.

E 5. The saving on votable expenditure is largely due to delay in publication of volumes of "Fauna Indica."

GRANT No. 83—*cont.*			Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	Expenditure compared with Grant. More than granted. £
E. MISCELLANEOUS CIVIL CHARGES—*cont.*						
E 10. Medical	Voted		500	587	—	87
	Non-voted		*1,000*	*488*	*512*	—
E 11. Public Health	Voted		1,100	1,185	—	85
	Non-voted ...	Supply.	*800*	*726*	*74*	—
E 12. Agriculture	Voted		1,800	1,517	283	—
	Non-voted ...	Supply.	*100*	*87*	*13*	—
E 13. Industries...	Voted		100	—	100	—
E 14. Aviation	Voted		300	186	114	—
E 15. Miscellaneous Departments:	Voted					
Miscellaneous	... ...		5,750	4,968	782	—
Compilation of catalogue ...	... ...		150	—	150	—
Miscellaneous Departments ...	Non-voted Original	*300*				
			400	*314*	*86*	—
	Supply.	*100*				
E 16. Currency	Voted		500	605	—	105
E 17. Mint	Voted		100	16	84	—
Miscellaneous:						
Indian Civil Service:						
E 18. Grants to Universities ...	Voted		4,550	4,550	—	—
E 19. Examination expenses, &c.	Voted		3,000	4,948	—	1,948
E 20. International Labour Conference.	Voted		1,000	367	633	—
	Non-voted Original	*500*				
			700	*596*	*104*	—
	Supply.	*200*				
E 21. Royal Commission on Currency and Exchange.	Voted		2,900	1,798	1,102	—
	Non-voted Original	*2,900*				
			3,500	*3,472*	*28*	—
	Supply.	*600*				
E 22. Other Commissions and Committees.	Voted		150	8	142	—
	Non-voted ...	Supply.	*100*	*99*	*1*	—
E 23 Secret Service Expenditure ...	Non-voted		*6,000*	*6,000*	—	—
E 24. Grant-in-aid	Voted		1,250	1,250	—	—
E 25. Relief and repatriation of destitute natives of India.	Voted		1,000	731	269	—
E 26. Royal Commission on Agriculture in India.	Voted		—	72	—	72
	Non-voted ...	Supply.	*2,700*	*2,845*	—	*145*
E 27. Imperial Conference ...	Voted		—	16	—	16
	Non-voted ...	Supply.	*1,000*	*1,029*	—	*29*
E 28. Other Charges	Voted		16,350	10,401	5,949	—
	Non-voted Original	*3,500*				
			2,500	*2,362*	*138*	—
	Supply.	*—1,000*				
					Net saving	—
Totals	Non-voted		*116,800*	*110,705*	*6,095*	
	Voted		131,000	109,369	21,631	—

Non-voted Expenditure.

ECCLESIASTICAL:						
(1) Sundry items...	Original	...	*100*	*38*	*62*	—
POLITICAL:						
(2) Sundry items...	Original	...	*10,000*	*—7,307*	*17,307*	—
TERRITORIAL AND POLITICAL PENSIONS:						
(3) Members of the family of the late Maharajah Duleep Singh.	Original	...	*10,600*	*6,885*	*3,715*	—
(4) Members of the Bengal Nizamut family...	Original	...	*500*	*422*	*78*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 10. Expenditure on leave allowances (votable) was greater than anticipated; the excess has been covered by reappropriation.

E 11. The votable excess has been covered by reappropriation.

E 12. The votable saving is mainly due to the fact that the contribution towards the International Veterinary Bureau has not yet been claimed.

E 15. The votable savings are due to delays in the completion of cataloguing and similar work.

E 16. Fees for designs of currency notes were heavier than was expected. The excess has been covered by reappropriation.

E 19. The excess is brought about by the expedition by the Civil Service Commissioners and the Stationery Office in the presentation of their claims. It has been covered by reappropriation.

E 26 and 27. No information regarding this expenditure was forthcoming when the Budget was framed. The votable excess has been covered by reappropriation.

E 28. The votable provision for miscellaneous expenditure proved to be in excess of requirements.

Non-voted:

(2) Receipts in respect of the excess cost of Diplomatic and Consular Establishments were higher by £22,800 than was anticipated owing to the fact that adjustment for three years (1922–23 to 1924–25) was effected in the financial year. On the other hand, miscellaneous expenditure was higher by about £5,500, largely due to the same cause.

(3) The saving is due to the death, on 15th August 1926, of Prince Frederick Victor Duleep Singh.

Military Expenditure (Non-voted).

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—EFFECTIVE:						
(1) Payments to War Office for British Troops serving in India.		...	1,400,000	1,400,000	—	—
(2) Discharge Gratuity and Deferred Pay of British Troops.	Original	41,000	51,500	52,108	—	608
	Supply.	10,500				
(3) Furlough Allowances and Voyage Pay of British Troops serving in India.	Original	142,000	157,000	173,125	—	16,125
	Supply.	15,000				
Furlough Allowances:						
(4) Indian Army Regimental	Original	275,000	287,000	281,082	5,918	—
	Supply.	12,000				
(5) Indian Army Service Corps	Original	41,000	45,000	42,984	2,016	—
	Supply.	4,000				
(6) Royal Army Service Corps	Original	3,000	6,000	6,100	—	100
	Supply.	3,000				
(7) Leave pay and gratuities of temporary Officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920.	Original	1,000	—	—	—	—
	Supply.	—1,000				
(8) Leave pay and gratuities of temporary British Service Officers retained for service with the Indian Army.	Original	1,000	—	—	—	—
	Supply.	—1,000				
(9) Unemployment Insurance	Original	75,000	85,000	81,393	3,607	—
	Supply.	10,000				
(10) National Health Insurance	Original	47,000	43,700	43,792	—	92
	Supply.	—3,300				
(11) Contributory Pensions Act, 1925 ...	Original	121,000	117,500	117,005	495	—
	Supply.	—3,500				
Marriage Allowances and Allotments:						
(12) British Troops	Original	360,000	526,000	540,184	—	14,184
	Supply.	166,000				
(13) Indian Army		...	45,000	44,553	447	—
(14) Bounties to British Troops for extension of service.	Original	500	100	43	57	—
	Supply.	—400				
(15) Pay of Second Lieutenants on appointment.	Original	5,900	4,700	3,289	1,411	—
	Supply.	—1,200				
Stores taken to India with Troops:						
(16) Clothing	Original	25,000	15,500	15,246	254	—
	Supply.	—9,500				
(17) Ordnance	Original	26,000	24,200	25,621	—	1,421
	Supply.	—1,800				
(18) Consolidated Clothing Allowances ...	Supply.	...	3,000	—	3,000	—
(19) Miscellaneous Army Charges		...	5,000	4,135	865	—
(20) Educational and Instructional Charges ...	Original	40,000	60,000	51,234	8,766	—
	Supply.	20,000				
(21) Military Accounts Department: Overseas Pay.	Original	2,000	1,600	1,532	68	—
	Supply.	—400				
(22) Hospitals: Furlough Allowances and miscellaneous expenditure.		...	96,000	89,581	6,419	—
(23) Veterinary: Furlough Allowances and miscellaneous expenditure.		...	3,100	2,506	594	—
(24) Arsenals: Furlough Allowances and miscellaneous expenditure.	Original	27,500	30,500	24,649	5,851	—
	Supply.	3,000				
(25) Ordnance and Clothing Factories: Miscellaneous expenditure.		...	100	—	100	—
(26) Staff: Furlough Allowances and miscellaneous expenditure.	Original	73,000	70,000	66,684	3,316	—
	Supply.	—3,000				
(27) Purchase of Horses, &c.	Supply.	...	100	40	60	—
(28) Gratuities and Allowances to surplus Officers of the Indian Army.	Original	490,000	492,000	476,464	15,536	—
	Supply.	2,000				
(29) Indian Sandhurst Committee	Supply.	...	3,000	2,901	99	—
(30) Indian Troop Service and Sea Transport.	Original	475,000	536,000	539,333	—	3,333
	Supply.	61,000				
(31) Land Transport	Original	500	1,000	736	264	—
	Supply.	500				
(32) Miscellaneous	Original	30,000	34,000	30,603	3,397	—
	Supply.	4,000				
Totals—Army—Effective			4,143,600	4,116,923	Saving 26,677	—

Explanations of the causes of variation between Expenditure and Grant.

(3) The excess is due to expenditure on voyage pay being heavier than was anticipated.
(12) The excess is largely due to increases in Allotments.
(18) Due to delay in presentation of War Office claims.
(28) Largely due to delay in presentation of claims by Dominion Governments.
(32) The saving is largely due to delay in presentation by the Ministry of Pensions of a claim for medical treatment of Indian Army Officers.

Military Expenditure (Non-voted).

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—NON-EFFECTIVE:						
(1) Payments to War Office for Retired Pay, &c., of British Forces for service in India.			1,161,500	1,161,504	—	4
(2) Pay of Non-effective Colonels of Royal Artillery.	Original	2,200	1,300	1,254	46	—
	Supply.	−900				
(3) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	Original	1,900,000	1,810,000	1,800,808	9,192	—
	Supply.	−90,000				
(4) Wound Pensions and Gratuities			15,000	12,870	2,130	—
(5) Miscellaneous Pensions, &c.	Original	237,400	239,900	229,057	10,843	—
	Supply.	2,500				
(6) Indian Military Service Family Pensions	Original	218,000	225,000	222,160	2,840	—
	Supply.	7,000				
Totals—Army—Non-Effective			3,452,700	3,427,653	Saving 25,047	—
ROYAL AIR FORCE—EFFECTIVE:						
(1) Air Ministry for Troops serving in India			100,000	98,150	1,850	—
(2) Discharge Gratuities	Original	500	300	583	—	283
	Supply.	−200				
(3) Furlough and Voyage Pay	Original	6,500	19,000	18,699	301	—
	Supply.	12,500				
(4) National Health Insurance	Supply.	...	1,300	1,209	91	—
(5) Unemployment Insurance	Original	1,500	700	1,470	—	770
	Supply.	−800				
(6) Contributory Pensions Act, 1925	Supply.	...	3,500	3,199	301	—
(7) Marriage Allowances and Allotments	Original	45,000	50,000	51,379	—	1,379
	Supply.	5,000				
(8) Stores taken to India	Original	300	1,400	1,350	50	—
	Supply.	1,100				
(9) Consolidated Clothing Allowances	Original	100	1,200	1,145	55	—
	Supply.	1,100				
(10) Cost of Sea Transport	Original	25,000	27,500	21,027	6,473	—
	Supply.	2,500				
(11) Miscellaneous			1,000	211	789	—
ROYAL AIR FORCE—NON-EFFECTIVE:						
(12) Air Ministry: Non-Effective Charges	Supply.	...	45,000	45,000	—	—
Totals—Royal Air Force			250,900	243,422	Saving 7,478	—
MARINE—EFFECTIVE:						
(1) Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.			100,000	100,000	—	—
(2) Royal Indian Marine Furlough Pay	Original	20,000	16,000	13,993	2,007	—
	Supply.	−4,000				
(3) Royal Indian Marine: Gratuities and Allowances to surplus officers.			3,000	1,633	1,367	—
(4) Sundry items	Original	15,000	5,000	4,358	642	—
	Supply.	−10,000				
MARINE—NON-EFFECTIVE:						
(5) Royal Indian Marine Retired Pay			47,000	47,999	—	999
(6) Indian Navy Retired Pay			400	295	105	—
Totals—Marine			171,400	168,278	Saving 3,122	—
MILITARY ENGINEER SERVICES:						
(1) Royal Engineer Furlough Pay	Original	17,000	15,000	15,342	—	342
	Supply.	−2,000				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Royal Air Force.

(2) and (5) The excess in each of these cases arises through the unexpected payment to the Air Ministry in March 1927 of the contributions for 1925–6.

(10) The claims submitted by the Air Ministry fell short of the estimate furnished by that Department.

Marine.

(2) The decrease is accounted for by the fact that an amount of £2,590, representing a moiety of the furlough pay of officers who had come on leave from Aden during the last few years, was transferred from this head to the head "Military Expenditure at Aden" (recoverable from the Imperial Government) at the end of the year.

(3) Provision was made in the estimate for the possible anticipation by the officers concerned of the drawing of their gratuities. No such case occurred.

Railway Capital Account.

		Original Allotment by Railway Board.	Modifications sanctioned by Railway Board.	Modified Allotment.	Expenditure.	Expenditure compared with modified Allotment. Less.	More.
STATE RAILWAYS WORKED BY THE STATE:		£	£	£	£	£	£
Miscellaneous payments ...	Voted	1,000	—	1,000	722	278	—
	Non-voted	—	*100*	*100*	*58*	*42*	—
STATE RAILWAYS WORKED BY COMPANIES:							
Stores, Establishment Charges, &c. (Voted):							
Assam Bengal Railway:							
Works		245,800	*−97,800*	148,000	34,707	113,293	—
General Purposes		32,000	—	32,000	30,113	1,887	—
Bengal-Nagpur Railway:							
Works		332,100	—	332,100	72,088	260,012	—
General Purposes		306,600	—	306,600	116,751	189,849	—
Bengal and North-Western Railway:							
Works		2,700	18,300	21,000	5,596	15,404	—
General Purposes		123,400	*−65,400*	58,000	55,034	2,966	—
Bombay, Baroda, and Central India Railway:							
Works		1,150,400	—	1,150,400	461,665	688,735	—
General Purposes		295,000	—	295,000	161,810	133,190	—
Burma Railways:							
Works		226,600	111,500	338,100	215,868	122,232	—
General Purposes		144,900	—	144,900	103,632	41,268	—
Madras and Southern Mahratta Railway:							
Works		860,500	—	860,500	246,697	613,803	—
General Purposes		232,000	—	232,000	151,649	80,351	—
Rohilkund and Kumaon Railway:							
Works		1,500	1,800	3,300	—	3,300	—
General Purposes		17,300	—	17,300	6,502	10,798	—
South Indian Railway:							
Works		1,415,100	*−282,200*	1,132,900	463,767	669,133	—
General Purposes		139,400	53,000	192,400	156,429	35,971	—
Less anticipated savings ...		*−1,503,200*	—	*−1,503,200*	—	—	1,503,200
Totals ...	Voted ...	4,023,100	*−260,800*	3,762,300	2,283,030	*Net saving* 1,479,270	—
	Non-voted	—	*100*	*100*	*58*	*42*	—

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted.
			£	£	£	£
Discharge of Railway Debentures ...	Non-voted	... Original	*500,000*	*1,968,900*	—	*1,468,900*
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:						
Purchase of Delhi-Umballa-Kalka Railway.	Voted	... Original	3,000,000	3,000,000	—	—

GRANT No. 91:—Initial Expenditure on New Capital at Delhi.

(1) Miscellaneous payments ...	Voted	... Original	11,000	623	10,377	—
(2) „ „	Non-voted	... Supply.	*4,093*	*4,355*	—	*262*

GRANT No. 92:—Interest Free Advances.

Miscellaneous	Voted	... Original	3,000	81	2,919	—

Explanations of the causes of variation between Expenditure and Grant.

Grant No. 91.

(1) and (2). The payments of fees, &c., to the architects, which were provided for as votable in the budget, have now been classified as non-votable under the provisions of the Government of India (Civil Services) Act, 1925. A figure of £4,400 was inserted in the Secretary of State's estimates to cover this expenditure, which is considerably less than originally estimated by the Government of India, but an appropriation of £4,093 only was allotted (see Audit Order No. D/2555—Ex. II./27 of 30th March 1927). Of the £11,000 votable provision £10,600 has been reappropriated or surrendered.

Grant No. 92.

The provision of £3,000 proved to be greater than was required. £2,000 of the saving was reappropriated to the use of the High Commissioner.

SIDNEY TURNER,
Accountant-General.

INDIA OFFICE,
December 1927.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
23rd February 1928.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926–27.

GRANT No. XXXV.

				Final appropriation.	Actuals.	Excess over final appropriation.	Savings over final appropriation.	Net reappropriation sanctioned by competent authorities.	Remaining Excess.	Remaining Saving.
				£	£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*):										
Law Charges in connection with appeals from India.	Voted	...	...	—	32	32	—	100	—	68
(2) GENERAL ADMINISTRATION (*Reserved*):										
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(3) ADMINISTRATION OF JUSTICE (*Reserved*):										
Sundry items	Voted	...	...	100	50	—	50	—	—	50
(4) POLICE (*Reserved*):										
Sundry items	Voted	...	...	120	30	—	90	—	—	90
(5) SCIENTIFIC DEPARTMENTS (*Transferred*):										
Sundry items	Voted	Supply.	...	400	—	—	400	—	—	400
(6) EDUCATION (*Transferred*):										
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(7) MEDICAL (*Transferred*):			£							
Leave salaries and deputation pay.	Voted	Original — Supply. 100		100	257	157	—	100	57	—
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(8) PUBLIC HEALTH (*Transferred*):										
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(9) AGRICULTURE (*Transferred*):										
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(10) INDUSTRIES (*Transferred*):										
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(11) CIVIL WORKS (*Transferred*):										
Leave salaries and deputation pay.	Voted	...	...	—	537	537	—	470	67	—
Sundry items	Voted	...	...	100	—	—	100	—	—	100
(12) SUPERANNUATION (*Reserved*):										
Portions of pensions of Military Officers in respect of civil employment.	Voted	...	...	—	305	305	—	500	—	195
	Non-voted	Supply.	...	*19,400*	*19,353*	—	*47*	—	—	*47*
Totals ...	Non-voted	...	...	*19,400*	*19,353*	—	*47*	—	—	*47*
	Voted	...	...	1,420	1,211	—	209	1,170	—	1,379

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Payments were made in respect of two appeal cases, particulars of which were not available when the budget was framed.

(5) Payments which were expected in connection with the publication of the "Flora of Madras" were not made within the financial year.

(7) The expenditure was in respect of leave and study allowances of an officer of the Indian Medical Department. No information was available when the budget was framed. The excess of £57 is covered by savings under other heads.

(11) Due to leave pay, &c., of a warrant officer employed in the Department. Full information was not available when the budget was framed. The excess is covered by savings under other heads.

(12) No information concerning this item (proportion of pension of a warrant officer who had rendered service in the Civil Works Department, Madras) was available when the budget was framed.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926-27.

	1926-27.								Expenditure compared with Modified Grants.			
	Original Grants.		Modifications sanctioned.		Modified Grants.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
LAND REVENUE (*Reserved*):												
Law Charges in connection with Appeals from India	400	—	200‡	—	600	—	498	—	102	—	—	—
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	500	—	—200‡	1,100†	300	1,100	296	1,023	4	77	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	100	—	100	500†	200	500	73	500	127	—	—	—
POLICE (*Reserved*):												
Sundry items	400	—	—	—	400	—	449	—	—	—	49§	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
MEDICAL (*Transferred*):												
Sundry items	500	—	300	—	800	—	518	—	282	—	—	—
PUBLIC HEALTH (*Transferred*):												
Sundry items	200	300	—	100†	200	400	184	369	16	31	—	—
CIVIL WORKS (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
SUPERANNUATION (*Reserved*):												
Pensions of Military Officers in respect of Civil employment and Pension contribution for Aide-de-Camp to Governor	100	2,900	1,100	15,100†	1,200	18,000	1,192	14,994	8	3,006	—	—
TOTAL — GRANT No. 33 (*Reserved*)	1,500	2,900	1,200*	16,700	2,700	19,600	2,508	16,517	241	3,083	49	—
TOTAL — GRANT No. 34 (*Transferred*)	900	300	300*	100	1,200	400	702	369	498	31	—	—

* *Vide* letter from Government of Bombay, No. 646 A. Finance, dated 24th Mar. 1927.

† *Vide* letter from Government of Bombay, No. P. 89 Bud. Finance, dated 16th Mar. 1927.

‡ A reappropriation of £200 appears to have been effected from "General Administration" to "Land Revenue" (see letter from Government of Bombay, No. P, 89/3201 A., dated 29th April 1927).

§ This excess could have been met from the savings under "Land Revenue" and "Justice" (*vide* the same letter).

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926–27.

GRANT No. 31.

			£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	... ...		1,300	646	654	—
(2) GENERAL ADMINISTRATION (*Reserved*):							
Sundry items	Voted	... ...		300	152	148	—
Outfit and leave allowance of Governor, &c.	Non-voted	Original	*3,200*				
		Supply.	*100*	*3,300*	*3,234*	*66*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	... ...		100	73	27	—
Equipment and voyage allowance of High Court Judge on appointment.	Non-voted	Supply. ...		*500*	*500*	—	—
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Sundry items	Voted	... ...		—	1	—	1
(5) POLICE (*Reserved*):							
Sundry items	Voted	... ...		100	—	100	—
	Non-voted	... ...		*300*	*228*	*72*	—
(6) PORTS AND PILOTAGE (*Reserved*):							
Leave pay	Non-voted	Supply. ...		*300*	*249*	*51*	—
(7) MEDICAL:							
Sundry items (*Transferred*)	Voted	... ...		33	33	—	—
(*Reserved A*)				367	344	23	—
(*Transferred*)	Non-voted	... ...		*444*	*444*	—	—
(*Reserved A*)				*1,756*	*358*	*1,398*	—
(8) MISCELLANEOUS DEPARTMENTS (*Reserved*):							
Sundry items	Voted	... ..		—	312	—	312
(9) CIVIL WORKS:							
Sundry items (*Transferred*) (*Reserved A*)	Voted	... ...		300	—	300	—
(10) SUPERANNUATION (*Reserved*)							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted	Original	*600*				
		Supply.	*25,000*	*25,600*	*23,966*	*1,634*	—
						Saving,	
TOTALS	Non-voted	... ...		*32,200*	*28,979*	*3,221*	—
	Voted	... ...		2,500	1,561	939	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Provision was made for expenditure in several appeal cases in respect of which no payments were necessary during the year. £400 of the saving has been surrendered.

(4) 6*s.* 5*d.* was paid as an adjustment of pay of an officer of the Jails Department. There was no budget provision, but the excess was covered by reappropriation of £1.

(5) The saving has been surrendered.

(7) Provision was made for the leave allowances of officers, some of which proved not to be required.

(8) This expenditure represents the leave allowances of the Certifying Surgeon of Factories, Barrackpur. No provision was included in the budget, but the excess has been covered by reappropriation of £400.

(9) The budget figure was fixed by the Bengal Government. No expenditure was incurred.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926–27.

GRANT No. 31.

			Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted		—	218	—	218
(2) GENERAL ADMINISTRATION (*Reserved*):						
Sundry items	Voted		100	—	100	—
Leave Allowances of the Governor	Non-voted	Supply.	*1,200*	*1,074*	*126*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		100	166	—	66
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):						
Sundry items	Voted		100	96	4	—
(5) POLICE (*Reserved*):						
Sundry items	Voted		100	—	100	—
	Non-voted	Supply.	*100*	*60*	*40*	—
(6) EDUCATION (*Transferred*):						
Sundry items	Voted		100	—	100	—
(7) MEDICAL (*Transferred*):						
Leave allowances	Voted		100	209	—	109
(8) PUBLIC HEALTH (*Transferred*):						
Sundry items	Voted		100	—	100	—
	Non-voted	Supply.	*400*	*324*	*76*	—
(9) CIVIL WORKS (*Transferred*):						
Sundry items	Voted		100	—	100	—
(10) SUPERANNUATION (*Reserved*):						
Portions of pensions of Military Officers in respect of civil employment.	Voted		—	141	—	141
	Non-voted	Original *100*				
		Supply. *7,800*	*7,900*	*7,851*	*49*	—
(11) MISCELLANEOUS (*Reserved*):						
Payment in respect of Estate of Major-General P. Wheeler.	Voted	Supply.	738	738	—	—
Totals	Non-voted		*9,600*	*9,309*	Saving, *291*	—
	Voted		1,538	1,568	—	Excess 30

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3) Payments were made in respect of appeal cases regarding which no information was available when the budget was framed. The excess is covered by reappropriations of £300 and £100 respectively.

(2), (5), (6), (8) and (9). The saving of £100 under each of these heads has been utilised by reappropriation.

(7) The expenditure is in respect of leave allowances of an officer of the Indian Medical Service. No information was available when the budget was framed. The excess is covered by reappropriation of £200.

(10) The "Voted" excess is occasioned by the charge to the head of portions of the pensions of officers of the Indian Medical Department who had served in the United Provinces. No information was available when the budget was framed. The excess has been covered by reappropriation of £200.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926-27.

GRANTS Nos.		Original Grant.	Modifications sanctioned by the Legislature in case of Voted and by the Government in case of Non-voted.		Total.	Modifications sanctioned by other competent authorities.		Net Grant available for Expenditure.	Actual Expenditure.	Excess.	Saving.
			Addition.	Reduction.		Addition.	Reduction.				
		£	£	£	£	£	£	£	£	£	£
6	(1) IRRIGATION (*Reserved*): Sundry items ... ... Voted ...	400	—	—	400	100	—	500	251	—	249
8	(2) GENERAL ADMINISTRATION (*Reserved*): Leave allowances ... ... Non-voted ...	—	*200*	—	*200*	—	—	*200*	*188*	—	*12*
10	(3) ADMINISTRATION OF JUSTICE (*Reserved*): Law Charges in connection with Appeals from India, &c. Voted ...	100	—	—	100	528	—	628	669	41	—
12	(4) POLICE (*Reserved*): Outfit allowances of officers on appointment. Voted ...	100	—	—	100	—	—	100	—	—	100
	Non-voted ...	—	*200*	—	*200*	—	—	*200*	*120*	—	*80*
15	(5) EDUCATION (*Transferred*): Sundry items ... ... Voted ...	100	—	—	100	—	—	100	—	—	100
16	(6) MEDICAL (*Transferred*): Leave allowances, &c.... ... Voted ...	400	—	—	400	479	—	879	877	—	2
21	(7) CIVIL WORKS (*Transferred*): Marriage allowance ... ... Voted ...	—	—	—	—	100	—	100	54	—	46
23	(8) SUPERANNUATION (*Reserved*): Pensions of military officers in respect of civil employ. Voted ...	—	—	—	—	200	—	200	178	—	22
	Non-voted ...	*100*	*19,000*	—	*19,100*	—	—	*19,100*	*12,228*	—	*6,872*
	TOTALS ... ... Non-voted ...	*100*	*19,400*	—	*19,500*	—	—	*19,500*	*12,536*	—	*6,964*
	Voted ...	1,100	—	—	1,100	1,407	—	2,507	2,029	—	478

EXPLANATION of the causes of variation between Expenditure and Grant.

(1) Expenditure on an appeal case proved to be less than was anticipated.
(2) This provision was required to cover the payment of leave allowances to the A.D.C. to the Governor.
(3) The additional provision was required to cover the expenses of appeal cases, information regarding which was not available when the budget was framed.
(4) The provision under this head, originally obtained as votable, was required under non-votable as the expenditure was so reclassified under the provisions of the Government of India (Civil Services) Act, 1925.
(6) The extra provision was required in consequence of the payment of leave allowance to officers of the Indian Medical Department regarding whose leave no information was available when the budget was framed.
(7) The provision was required for the payment of marriage allowance of a warrant officer.
(8) The provision was necessary to cover the cases of allocation of military pensions under the provisions of Article 190 of the Audit Code. The saving under non-votable expenditure was occasioned by the withdrawal of debits in the case of an officer.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926-27.

	1926-27.								Expenditure compared with Modified Grant.			
	Original Grant.		Modifications sanctioned.		Modified Grant.		Expenditure.		Less than granted.		More than granted.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
	£	£	£	£	£	£	£	£	£	£	£	£
GENERAL ADMINISTRATION (*Reserved*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
ADMINISTRATION OF JUSTICE (*Reserved*):												
Sundry items	100	—	400	—	500	—	411	—	89	—	—	—
POLICE (*Reserved*):												
Sundry items	100	1,000	—*100*	500	—	1,500	—	1,400	—	100	—	—
EDUCATION (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
MEDICAL (*Transferred*):												
Sundry items	100	—	—*100*	330	—	330	—	349	—	—	—	19*
PUBLIC HEALTH (*Transferred*):												
Sundry items	100	—	—	—	100	—	—	—	100	—	—	—
SUPERANNUATION (*Reserved*):												
Portions of pensions of Military Officers in respect of civil employment	—	5,200	2,800	8,500	2,800	13,700	2,566	13,162	234	538	—	—
TOTAL £	600	6,200	3,000	9,330	3,600	15,530	2,977	14,911	623	638	—	19

* The expenditure is on account of leave allowances of officers of the Indian Medical Service regarding which no information was available when the Budget was framed.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926–27.

GRANT No. 27.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
			£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with appeals from India.	Voted		1,600	1,084	516	—
(2) GENERAL ADMINISTRATION (*Reserved*):						
Sundry items	Voted		50	—	50	—
Outfit allowance of Governor on appointment.	Non-voted	Supply.	*300*	*300*	—	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		100	66	34	—
Equipment and voyage allowance of a High Court Judge on appointment.	Non-voted	Supply.	*500*	*500*	—	—
(4) POLICE (*Reserved*):						
Sundry items	Non-voted		*60*	*30*	*30*	—
(5) SUPERANNUATION (*Reserved*):		£				
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	Original 200 Supply. 4,000	*4,200*	*4,125*	*75*	—
Payment to Legal Representatives of deceased High Court Judge.	Non-voted	Supply.	*1,800*	*1,800*	—	—
TOTALS	Non-voted		*6,860*	*6,755*	*105*	—
	Voted		1,750	1,150	600	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Expenditure on appeal cases was less than anticipated. £200 of the saving was removed by reappropriation.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926-27.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
GRANT No. 6.			£	£	£	£
(1) IRRIGATION (*Reserved*):						
Sundry items	Voted		—	6	—	6
GRANT No. 31.						
(2) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		—	24	—	24
(3) POLICE (*Reserved*):						
Outfit allowance of an Officer on appointment.	Voted		100	—	100	—
	Non-voted Supply. ...		*100*	*30*	*70*	—
(4) EDUCATION (*Transferred*):						
Sundry items...	Voted		100	—	100	—
(5) MEDICAL (*Transferred*):						
Sundry items...	Voted		100	—	100	—
(6) PUBLIC HEALTH (*Transferred*):						
Sundry items	Voted		100	—	100	—
(7) SUPERANNUATION (*Reserved*):		£				
Portion of pensions of Military Officers in respect of civil employment.	Voted		—	125	—	125
	Non-voted Original	*200*				
	Supply.	*5,500*	*5,700*	*5,662*	*38*	—
	Non-voted		*5,800*	*5,692*	*108*	—
TOTALS	Voted		400	155	245	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Due to expenditure in connection with an appeal case, regarding which no information was available when the budget was framed. The excess could have been met by reappropriation from the Indian portion of the grant.

(2) As under No. (1). The excess has been covered by reappropriation of £100.

(3) This expenditure was originally provided for as votable, but has been reclassified as non-votable under the provisions of the Government of India (Civil Services) Act, 1925. The saving has been utilised in reappropriation.

(7) The votable excess is caused by the charge to the head of portion of the pension of an officer of the Indian Medical Department who had rendered service in the Province. It has been covered by reappropriation of £200.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1926-27.

GRANT No. 31.				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
(1) POLICE (*Reserved*):			£	£	£	£	£
Sundry items	Voted			100	—	100	—
Leave pay and outfit allowance	Non-voted	Original	*1,000*	*2,600*	*2,566*	*34*	—
		Supply.	*1,600*				
(2) MEDICAL (*Transferred*):							
Leave pay	Voted			200	340	—	140
	Non-voted			*200*	*134*	*66*	—
(3) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Voted			—	155	—	155
	Non-voted	Original	*100*	*11,200*	*11,134*	*66*	—
		Supply.	*11,100*				
TOTALS	Non-voted			*14,000*	*13,834*	*166*	—
	Voted			300	495	—	195

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The expenditure provided for as votable is now classified as non-votable under the provisions of the Government of India (Civil Services) Act, 1925. The saving has been utilised by reappropriation.

(2) The excess is caused by the payment of leave allowances to an officer of the Indian Medical Department, regarding whom no information was available when the Budget was framed. It has been covered by reappropriation of £200.

(3) The "Voted" excess is caused by the charge to the head of portion of the pension of a warrant officer who had rendered service in the Province. It is covered by reappropriation of £200.

INDIA OFFICE,
December 1927.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
25th January 1928.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1926 to 31st March 1927; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to -

I. Receipts and Expenditure under heads other than those relative to Military Services;

II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 25th January 1928.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £30,000. In addition, a further saving will accrue to Central revenues as a result of the question raised by this Department regarding re-classification of pensions (*vide* para. 11 of Section II of this Report). The total amount credited to Central revenues up to date is about £200,000, and the annual amount involved is about £50,000. These figures will be further increased when the re-classification is completed.

Expenditure requiring sanction by Imperial Parliament.

3. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. The efforts to reach a comprehensive settlement of the various claims and counterclaims—major and minor—to which reference was made in paras. 4 and 5 of Section I of the Report on the Accounts for 1924–5, are still proceeding.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

4. Advances in respect of India's contribution to the cost of the Eastern Mail Service continue to be made at the rate of £5,500 a quarter. As stated in para. 12 of Section I of the last Report, the payments made since 1st April 1923 are provisional and subject to adjustment when full details of actual cost are available.

Amount due from Turkey.

5. With reference to para. 14 of the 1921–2 Report, and para. 13 of Section I of the last Report, the sum of £1,342 12*s*. 2*d*., due to the Indo-European Telegraph Department, has not yet been recovered, but correspondence is proceeding between the Director-in-Chief of the Indo-European Telegraph Department and the Turkish authorities with a view to settlement of this claim.

GENERAL ADMINISTRATION.

Contribution of His Majesty's Government in respect of administrative expenses of the India Office.

6. By agreement with the Treasury, the grant-in-aid for the years 1926–7 to 1929–30 has been fixed at an annual sum of £119,000, subject to increase or decrease, in respect of any period during which the cost-of-living bonus paid on salaries shall have been based on a figure greater or less than 75, at the rate of £2,000 for each five points of difference. The amount received

in respect of the year 1926–7 was £119,000 *plus* £901 on account of bonus variations, shown in the account in reduction of payments under the following heads :—

	£
General administration	112,880
Audit	3,525
Stationery and printing	3,496

POLITICAL.

Diplomatic and Consular Establishments.

7. The deduction from the payments under this head of £35,259 0*s.* 7*d.* for receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia includes an amount of £14,776 17*s.* advanced in respect of the year 1924–5. As the result of a query raised in the audit of this account, it was ascertained that sterling overseas pay issued to officers on the Persian establishment had not been included in the statements of Indian expenditure, and a further sum of £2,567 3*s.* 11*d.* is being recovered from the Foreign Office.

MISCELLANEOUS (RECEIPTS).

Repatriation of Enemy subjects interned in India.

8. Reference was made in para. 19 of Section I of the last Report to a receipt accruing in the year 1926–7 which at the time of Report could be regarded only as provisional pending the result of arbitration. The amount in question, viz. £25,176 16*s.*, was in respect of expenditure by India in connection with the repatriation of German subjects interned in India during the war. This sum will be retained finally by India, as the Arbitrator upheld the decision of the Reparations Commission that Allied Powers were entitled to credits under the terms of the Paris Agreement of January 1925 in respect of such expenditure.

Refunds by an ex-enemy shipping line in respect of passage tickets rendered unavailable at the outbreak of war.

9. In para. 18 of Section I of the last Report reference was made to sums received from an ex-enemy shipping company, amounting to Rs. 59,214. 7. 2, in part settlement of a claim for the surrender value of return passage tickets rendered unavailable on the outbreak of war. Of the balance outstanding, amounting to Rs. 13,912. 10. 2, including interest, the company offered to refund the sum of Rs. 8,779. 14. 1 and part of the interest claimed. The amount has not yet been received.

MISCELLANEOUS (PAYMENTS).

Secret Service.

10. £6,000 was placed at the disposal of the Secretary of State during 1926–7 for Secret Service. The amount actually expended was £5,468 13*s.* and the balance in hand on 31st March 1927 was £1,909 11*s.* 5*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Passages of Polish refugees.

11. The amount of £799 10*s.* under the subhead "Passages of Polish Refugees" is part of the expenditure, incurred in England in 1921 in the repatriation of Polish refugees in India, which was held in suspense pending a claim on the Government of Poland. On the rejection of the claim (see para. 19) it was transferred as a final charge to Indian revenues.

EXTRAORDINARY RECEIPTS.

Freight, &c., of the S.S. *Varzin*.

12. £20,425 11*s.* 1*d.* is credited under this head in respect of freight, &c. of the S.S. *Varzin*. This German vessel, which was seized in port at Perim in 1914, was condemned as prize and sent to London with her cargo, the greater part of which was originally consigned to England. The vessel came under the jurisdiction of the Admiralty Marshal and the proceeds of (1) sale of condemned cargo and (2) freight payable on the released cargo were paid to the London Prize Court and held by the Treasury pending a decision as to their disposal.

An Order in Council of July 1926 directed that the droits of Admiralty in respect of the *Varzin* were to be transferred to the Government of India and the above amount was received by the Secretary of State in January 1927.

Reparations.

13. Two amounts in respect of Reparations are included in the account for the year under review, viz. £214,800 in respect of the period up to 31st August 1924, and £99,503 14*s.* 2*d.* for the period 1st March 1926 to 28th February 1927, under the Dawes Scheme.

Prior to Dawes scheme.

Amounts under the Dawes Scheme have been credited in the previous two years' accounts, but no cash was received by India prior to 1926–7 in respect of the pre-Dawes period. In September 1926 the Imperial Government informed the Secretary of State that they were then in a position to effect a provisional distribution of reparation receipts from Germany in respect of the period prior to the introduction of the Dawes plan, i.e. up to 1st September 1924, and that of the Empire share of approximately £17,900,000 available India's share was £214,800 (1·2 per cent.). This sum was received in January 1927, but it subsequently came to notice that the amount should have been reduced by £64,382 3*s.* 10*d.*, the value of dye-stuffs transferred to India free of cost up to November 1921, as their value was included in the amount divided by the Imperial Government. Adjustment in respect of the dye stuffs will be made by deduction from India's share of the Dawes annuity for 1927–8.

Under the Dawes Scheme.

The amount received during 1926–7 in respect of the Dawes Scheme is made up as follows :—

	£	*s.*	*d.*
Balance of India's share of annuity for 1925–6 -	54,543	7	4
Advances on account of India's share of annuity for 1926–7 - - - - - -	47,818	12	2
	102,361	19	6
Less adjustment on account, 1924–5 (vide para. 21 of Section I of last year's Report) - - -	2,858	5	4
	£99,503	14	2

The total annuity for the year ending 31st August 1927 was about £73,500,000, of which, after various prior charges were met, the Empire share was £12,120,794 14*s.* 1*d.* The amount due to India was £145,449 10*s.* 3*d.*, of which £47,818 12*s.* 2*d.* was received as shown above in 1926–7, and the balance of £97,630 18*s.* 1*d.* has since been received.

In para. 21 of Section I of my last Report, in dealing with the amount due to India under the Dawes Scheme for the year ending 31st August 1925, I stated that I had raised a question as to the correctness of the rate of exchange used in converting gold marks into sterling. The relevant facts are as follows : Up to 1st May 1925 the Imperial Government had received under the Reparations Recovery Act amounts in advance of the distribution dates under the Dawes Scheme which in the aggregate exceeded the total share of the British Empire under the scheme, and the subsequent adjustment between the Imperial Government and the Reparations Commission was made presumably on the basis of the rates of exchange current on the monthly dates of distribution under the Scheme. The value of the gold mark declined from 18·70 to the pound sterling in September 1924 to 20·39 in May 1925, at which rate it remained nearly constant. The payments by the Imperial Government of the amounts due to India for the year to August 1925 were made some months later than the distribution dates under the Dawes Scheme, and were adjusted at the rates of exchange current at the time of payment. I pointed out that if the assumption as to the method of adjustment between the Imperial Government and the Reparations Commission is correct, India received about £1,500 less than was due owing to her share being converted at a rate of exchange less favourable than that at which the money was in effect received in the British Treasury. I suggested that the matter should be further investigated, but the Secretary of State in Council decided to take no action.

It was also decided to take no action with regard to another matter to which I had drawn attention in connection with the division of the Empire

share of the "Dawes" annuities. Under Article 2A of the Paris Agreement of 1925 the costs of the Armies of Occupation are assessed at certain amounts which are a prior charge on amounts received from Germany before any division in the percentages agreed at Spa in 1920 is effected among the Allies. The difference between these assessed amounts and the actual army costs—designated "additional army costs"—are dealt with under Article 2B of the Paris Agreement, which lays down that these additional costs are, in the first instance, to be met by each Ally from its share of the Dawes annuity, but are to be added to its reparation arrears account. The Imperial Government, before dividing the Empire share amongst the Dominions, &c., deducted therefrom the "additional army costs," with the result that those costs are thrown immediately on the Empire generally, with the possibility that they may rest there finally in the event of the arrear accounts not being met from reparations. I expressed doubt whether the procedure was correct, as technically the full amount of the Spa percentage constitutes the reparations payment sub-divisible amongst the component parts of the Empire, and I also pointed out that the reduction of that amount before sub-division was not in agreement with the general tenor of the communiqués issued by the Colonial Office to the Dominions in connection with the 1925 Paris Conference. In addition I suggested that the retention by the Imperial Government of the total cost of the British Army of Occupation might possibly lead to the result that other parts of the Empire had contributed towards military expenditure which would have been incurred in any case, as it is conceivable that the troops sent to Germany would in any case have been maintained as part of the Regular Forces.

Railway Capital Account.

Bengal-Nagpur Railway. Cost of stamping transfers of Debenture Stock.

14. The Bengal-Nagpur Railway Company paid the Inland Revenue Department £2,000 a year to compound the stamp duty payable on transfers of the £2,000,000 4 per cent. Debenture Stock issued in 1914. Similar arrangements had been made by several other Guaranteed Companies, but experience in subsequent years showed that it would cost less to pay stamp duty on individual transfers. The Inland Revenue Department, however, will only consent to terminate an arrangement for composition if and when it can be shown that a loss has been incurred over the whole period of its operation. All the Companies concerned, with the exception of the Bengal-Nagpur Railway Company, had reported at various times that this stage had been reached, and the Inland Revenue Department had consented to cancellation. The question came up from time to time in the case of the Bengal-Nagpur Railway Company, but on each occasion the figures furnished by the Company of the estimated cost of stamping transfers indicated that it would not be advantageous to terminate the arrangement for composition, and the Secretary of State accordingly acquiesced in its continuance. In December 1926, in the course of audit at the offices of the Company, it was discovered that the figures furnished had been computed on an erroneous basis, and that the estimated cost of stamping had in consequence been much over-stated. In fact, a saving of about £12,000 might have been effected had the composition been terminated at the first available opportunity. The Company prepared a statement computed on a correct basis, and on the instructions of the Secretary of State approached the Inland Revenue Department, who consented to terminate the composition arrangement with effect from the 1st February 1927. As the bulk of the loss incurred fell upon the revenues of India, and as the correspondence made it clear that had a correct statement of the position been received by the Secretary of State instructions to terminate would have been issued certainly not later than 1923, the Inland Revenue Department were, at my suggestion, approached informally with a view to some part of the loss being refunded, but refused to depart from their established practice.

Purchase of the Delhi-Umballa Kalka Railway.

15. The Delhi-Umballa-Kalka Railway was purchased from the Company on 1st April 1926 under the following circumstances. The line was the property of the Railway Company, but was worked by the State under contractual conditions, which resulted in a recurring loss. The contract

between the Company and the Secretary of State was terminable by the latter on 31st December 1926 or in any subsequent 10th year on 12 months' notice being given. The price payable under the terms of the contract was so high that it was considered inadvisable to terminate it on 31st December 1926, and the Company was so informed in July 1925. In reply, inquiry was made whether purchase on other terms would be considered, and negotiations ensued which resulted in purchase for the sum of £3,000,000, a figure very considerably lower than that payable under the terms of the contract.

Deposits and Advances.

16. Details of the suspense accounts under this heading are given in Appendix II to the Account (page 24).

Loans to Persia.

17. During 1926–7 repayments were made in accordance with the amortisation table drawn up in regard to the loans made in 1903 "for the purposes of the Persian Government." The principal outstanding on 31st March 1927 was £28,836 15*s.* 10*d.*

With regard to the later loans the principal outstanding on 31st March 1924, viz. £2,367,270 1*s.* 8*d.*, was transferred to Revenue in 1923–4, vide para. 67 of the Report on the Accounts for 1923–4.

I am informed that it has not yet been found possible definitely to conclude arrangements with Persia for the repayment of these loans.

Unrecovered loan.

18. The balance at 31st March 1927 of Miscellaneous Advances includes the amount of £2,000 referred to in para. 29 of Section I of the Report on the Account for 1924–5 as advanced to the proprietor of a film-lecture relating to India. The amount has not yet been recovered.

Remittances (Receipts).

19. The item of £53,583 16*s.* 1*d.*, Miscellaneous Advances in India, shown under the sub-head "Receipts from Imperial Government, Various Departments," includes a sum of £3,324 received from the Foreign Office towards expenditure from Indian Revenues in the repatriation of Polish refugees in India.

Repatriation of refugees from India. Loss due to delay in presentation of claim.

Expenditure amounting in all to over £30,000 was incurred in India and this country in the maintenance and repatriation of a number of refugees of European nationality from Central Asia who found their way to India via north-east Persia or Afghanistan at various dates from May 1920 onwards, and were repatriated to Europe in 1921. This expenditure was recoverable from the Governments of the countries of which the refugees were natives.

Of the amount expended more than £15,000 was in respect of refugees of Polish nationality, but, owing chiefly to delay in the preparation of India's claim, it was not found possible to effect recovery of this sum from the Polish Government. In August 1921 intimation was received from the Foreign Office that that Government wished to know the exact amount of the British claim, and a request for a detailed statement of expenditure was passed to India on 1st September 1921. The statement was received in February 1924, but, being found incomplete, further reference to India was necessary, and a revised statement was not received until 22nd December 1924. The claim was forwarded to the Foreign Office for presentation to the Polish Government in February 1925, and it was rejected by that Government on the ground that a settlement made with the British Government in December 1924 was final, and precluded the presentation of further British claims of that nature. This proved to be correct, and the claim on the Polish Government had to be abandoned. The papers had been seen in my Department in 1922, and I had then pointed out the risk that recovery might be prejudiced by delay in presenting the claim

The bulk of the expenditure in connection with the Polish refugees arose in circumstances which brought it under arrangements regarding the incidence of certain political expenditure which, in so far as it was not otherwise recoverable, fell to be borne equally by Imperial and Indian revenues. A claim was therefore made on the Imperial Government for

a moiety of such expenditure. The Imperial Government declined, however, to refund more than one-half of the amount claimed (i.e. one-quarter of the particular expenditure), since the delay in submitting the original claim "contributed to the impossibility of its recovery from the Polish Government." It was decided to accept this offer. The sum of £3,324 mentioned above was received in March 1927, and an adjusting amount of £122 has since been received.

Of the expenditure in connection with refugees other than Polish, sums amounting to £3,553 15*s*. have been received up-to-date from the various Governments concerned; of the remainder, part has proved irrecoverable owing to incomplete evidence of the nationality of certain of the refugees, while negotiations are still proceeding regarding the balance.

Appropriation Audit.

20. The form of the Appropriation Account for 1926–7 is practically identical with that recommended by the Auditor-General in the case of Indian Accounts. The use of adjacent columns for Voted and Non-voted expenditure has been discontinued, and explanations of the variations between the grant as finally amended and the actual expenditure appear as footnotes instead of as marginal notes against the head of service concerned.

21. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council, was distributed under nine Grants, only one of which—Grant No. 83—related exclusively to expenditure by the Secretary of State. Provision for Home expenditure on "Interest Free Advances," which has hitherto been omitted from the Demands for Grants, was included under Grant 92.

22. Under Grant 83 (Voted) the final position was as follows:—

Grant.	Actual.	Saving.
£	£	£
131,000	109,369	21,631

The more important items comprised in this saving, which amounts to approximately 17 per cent. of the Grant, are:—

		£
B 3.	India Office Expenses—Office Contingencies -	6,565
D 2.	Expenditure in connection with the League of Nations—Other Expenditure - - -	4,756
E 28.	Miscellaneous Civil Charges—Other Charges -	5,949
		£17,270

23. Under Non-voted considerable modification of the original provision was found to be necessary in almost every case. The expenditure, however, approximated very closely to the final allotments, the saving in the aggregate being less than 6 per cent.

24. Under Railway Capital Account—State Railways worked by Companies, there was an aggregate saving of £1,739,792 out of the original Grant in addition to the anticipated saving of £1,503,200. The additional allotments of £111,500 and £1,800 under Burma Railways: Works and Rohilkund and Kumaon Railway: Works, respectively, allotted from the Supplementary Grant for 1926-7 voted by the Legislative Assembly proved unnecessary.

Changes in classification.

25. With effect from 1926–7 the rental paid to the South Behar Railway Company has been classified in the Railway Revenue Account under "State Railways—Working Expenses" instead of "Miscellaneous Railway Expenditure."

In the Deposits and Advances section of the Account the decision of the Government of India to include provision for certain classes of Home expenditure on "Advances Repayable" in the Demands for Grants led to

the division of the items hitherto classified under that heading into two groups, viz. "Advances Repayable" and "Suspense." The latter includes those items for which no budget allotment is required.

26. Consequent on the amendment in 1925 of section 67A of the Government of India Act the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. Travelling Allowances of officers whose salaries are Non-voted, was effected during the year.

SECTION II.—MILITARY SERVICES.

Incorrect classification of furlough pay, &c.

1. Attention was called to several cases in which furlough pay, &c., debitable to Departments of the Imperial Government, &c., had been charged to Indian revenues. The more important of these are dealt with in paras. 2 to 6. In the remaining cases about £600 was recovered.

2. In para. 2 of Section II of the last Report reference was made to cases where furlough pay issued at the India Office to officers of units serving in the Malay States was being charged finally to Indian revenues. A further sum of £1,289 7*s.* 10*d.* in respect of pay of officers of the 1/20th and 3/20th Burma Rifles has been included in the Remittance Account for recovery in India from the Federated Malay States.

3. Reference was made in para. 3 of Section II of the last Report to cases of British Service officers who remained at the Staff College, Quetta, after the departure of their regiments from India, and whose pay was chargeable to Imperial revenues. Further details have now been furnished by the Indian pay authorities, and a claim is being preferred on the War Office, in respect of which an advance of £3,000 has been received.

4. An officer of the Indian Army underwent courses at the Camberley and Andover Staff Colleges whilst his unit was serving in the Malay States. It was pointed out that the pay and allowances issued to him were recoverable from the Federated Malay States and £1,976 2*s.* 4*d.* has been included in the Remittance Account for recovery.

5. An officer of the 10th (Training) Battalion, on proceeding on leave in this country, was posted to the 4/19th Hyderabad Regiment, which was serving in Iraq. Attention was drawn to the fact that his pay, amounting to £564 14*s.* 2*d.*, was recoverable from the Air Ministry, and the necessary adjustment has been made.

6. In connection with the case of an officer on leave in this country from an Indian Artillery unit lent for service in Iraq, attention was drawn by my Department in February 1926 to the fact that no moves of such units had been notified to the India Office by the authorities in India since April 1923, although it was known from other sources that the 113th and 120th Pack Batteries were serving in Iraq in 1924. It was accordingly suggested that attention should be drawn to the omission to furnish information and that enquiry should be made whether the necessary recoveries were being effected from the Imperial Government.

In November 1926 information was furnished by India that claims would now be made on the Air Ministry in respect of pay drawn on overseas leave by the 113th Battery in 1923 and the 120th Battery in 1924. £10,434 has now been recovered from the Imperial Government.

Miscellaneous decisions.

7. The following decisions have been taken on questions raised by my Department:—

(i) Service rendered by an officer while off the Indian Establishment does not reckon towards the 33 months' duty necessary to enable him to qualify for the grant of 90 days' accumulated privilege leave;

(ii) Time spent by an officer on the Indian Establishment during a Staff College course at Camberley does not reckon as qualifying service for accumulated privilege leave;

(iii) An officer while in China studying the language is not eligible for the additional pay of any appointment of limited tenure held by him before he left India, but is restricted to the pay of his permanent appointment.

Marriage allowances and allotments: British troops.

8. The amount of £540,183 10*s.* 8*d.* was paid in 1926–7 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India for the period October 1925 to March 1927. The period covered is 18 months, owing to a change made during the year in the method of reimbursing the War Office. Advances of the estimated disbursements are now made monthly to that Department and adjusted on receipt of the accounts. Formerly, payment was made half-yearly in arrear.

The items referred to in para. 12 of Section II of the last Report as outstanding have been set off against counterclaims by the War Office of nearly equal amount.

Credits have been received for overcharges discovered in audit amounting to £300 3*s.* 4*d.* for voyage periods of drafts, &c.

National Health Insurance Fund: Accumulated surplus.

9. In para. 13 of Section II of the last Report reference was made to the transfer to the Imperial Exchequer of the sum of £1,100,000 from the accumulated surplus of the Navy, Army and Air Force Insurance Fund, and to a claim by the India Office to share in this amount, to which Indian funds had contributed. The Treasury have disputed India's right to share in that part of the surplus which is attributable to reserves held in respect of men killed in the war or the transfer values of men who became insured on joining the forces during the war but ceased to be insured on return to civil life. Correspondence is still proceeding with regard to this contention, which, if admitted, would reduce the Indian claim to a very small amount.

Sea transport: Leave passage concessions for military officers.

10. It was decided in 1925 to apply to military officers of the Indian Army and their families, in place of the existing concessions, leave passage concessions similar to those adopted in the case of civilians on the recommendation of the Royal Commission on the Superior Civil Services in India.

A number of payments having been made in respect of concession passages of officers on leave from Iraq, the attention of the Government of India was called in October 1925 to the question of the adjustment to be made in the case of officers whose pay is not met from Indian Military Estimates. The following classes are involved:—

(1) Officers of units the cost of which is recoverable from His Majesty's Government on a capitation basis;
(2) Officers serving in Iraq;
(3) Officers of the Indian infantry battalion in Malaya;
(4) Officers serving in South Persia;
(5) Individual officers lent to Imperial Departments or to foreign Governments;
(6) Officers in civil employ.

In February 1926 a partial reply was received from India stating that as regards (1) the capitation rate being under revision, the new rate would include an amount to cover the cost of these passages, and as regards (6) it was proposed to levy a contribution of Rs. 600 a year on the Civil Departments concerned; and a further communication was promised in regard to the classes (2) to (5). The proposals regarding classes (1) and (6) have since been confirmed, but no decision regarding the other classes has yet been arrived at, the latest communication from India, dated 27th October 1927, stating that the matter was still under consideration.

Revision of classification of pensions.

11. Reference was made in para. 18 of Section II of the last Report to the readjustment of pension charges of military officers involved in the decision that pensions sanctioned after 1st April 1921 should be allocated to the Central Military, Central Civil or to a Provincial head, according to the officer's service. It was stated in a previous Report that it was hoped to

complete the readjustment during 1925-6, but this anticipation was not fulfilled, and the reclassification is still incomplete. The total amount transferred up to the present date from the Military head is approximately £200,000, of which about £35,000 has been debited to the Central Civil head and the remainder in varying shares to Provincial Governments. The annual relief to Central revenues is about £50,000, a figure which will be further increased when the examination of past admissions is complete.

Colonels' pensions.

12. With effect from 1st April 1919 alterations were made in the pension rules for officers of the Indian Army, and whereas formerly the rate of pension was determined purely by length of service, under the revised regulations the pension contains elements in respect of service and rank. For officers below the rank of Colonel the rules provide that in order to qualify for the appropriate rank element, at least one year's service in the rank is necessary. The omission to apply a similar restriction in the case of Colonels led to financial results which were apparently not fully realised when the rules were drawn up, and attention was drawn in audit in March 1923 to two cases where the officers concerned retired within a few months of promotion to Colonel and without their having rendered any effective service in that rank; their promotion resulted in pensions of £800 a year being granted instead of £360 and £399 10s.

The conditions which made the above promotions possible were as follows. The Indian cadre at that time provided for a greater number of Colonels than was necessary to fill the staff posts regarded as Colonels' appointments. Prior to the alteration in pension rules referred to above this excess led to no enhanced non-effective charges, but under the altered conditions officers who had never held a Colonel's appointment were able merely by promotion to that rank to qualify for higher pensions. The matter was taken up with the Government of India, and in 1925 it was agreed that while the cadre of Colonels should not be reduced numerically, certain limitations should be imposed in order to prevent officers who had not held a Colonel's appointment qualifying for the pension of that rank. Cases came under audit which showed that these limitations were not being strictly enforced, and on their being brought to notice further correspondence ensued, which resulted in December 1927 in the restriction of the number of Colonels on the cadre to that necessary to fill first grade, higher or equivalent appointments.

Increase of small pensions.

13. Examination in audit of the annual declarations of means furnished by applicants for increased pensions under the Small Pensions Increase Acts disclosed several cases in which erroneous awards had been made. Sums amounting to about £90 are being recovered and an annual saving of about £80 has been effected.

Incorrect issues of dependants' pensions.

14.—(i) Pensions issuable to the widows of officers who die from causes other than those arising from active service are contingent upon the means of the recipient. In this connection, the eligibility of four widows was called in question. As a result of the reduction or discontinuance of the grants an annual saving of about £120 was effected.

(ii) Attention was drawn to three cases where the income of families in receipt of dependants' pensions and allowances under the War Warrants showed a considerable increase since they were last reviewed, and reductions of allowances totalling £18 per annum were made.

(iii) Allowances granted under the Royal Warrant to children of deceased officers cease at 18 for boys and at 21 or previous marriage for girls. Attention was drawn to two cases where issues had been continued beyond the terminal date.

Time-barred gratuity.

15. A case was referred to my Department for pre-audit, in which it was proposed to issue a disability gratuity of £40 to an officer. It was pointed out that the claim was time-barred under the War Pensions Act, as it had not been made within seven years of the date on which the claimant left the Army. The amount was accordingly not paid.

Non-recovery of pensions from the Imperial Government.

16. Attention was drawn in audit to two cases where no recovery had been made from Departments of the Imperial Government of amounts due in consequence of the loan of officers of the Indian Army :—

(i) An officer was lent for service in the Somaliland Protectorate, and while there was severely wounded on military duty. A wound gratuity was issued and duly paid by the Colonial Office. The officer returned to India and a wound pension of £50 a year in continuation of his gratuity was sanctioned, after considerable delay and without reference to the Colonial Office. I drew attention to the fact that no recovery was being made in respect of the wound pension, and after correspondence a claim for about £550 was admitted. Recovery of the pension, which has been increased temporarily to £75, is now being made regularly.

(ii) An officer was lent to the Foreign Office in 1903 for exploration work in Eastern Szechuan on condition that half the pensionary charges arising in respect of his foreign service should be borne by the Imperial Government. The officer retired in 1923, but as no steps had been taken to submit the necessary claim on the Foreign Office, attention was drawn to the omission by this Department in 1926. Arrears amounting to £90 have been received and current issues amounting to about £25 per annum are being recovered regularly.

Marriage allowances and allotments: Royal Air Force.

17. The amount of £51,378 19*s.* 10*d.* was paid in 1926–7 to the Air Ministry in respect of marriage allowances and allotments for the 12 months to September 1926.

During the audit of the accounts for the above period at the Air Ministry it was noticed that the system of cross-checking the allotment payments by the Air Ministry by means of monthly rolls of recoveries in India had been modified, and the cross-check was carried out only once a year. As several cases had occurred in which sums were written off owing to allotments not having been recovered in India, I suggested that a more frequent cross-check should be made. Shortly afterwards the Royal Air Force accounting authorities in India raised the same question in connection with a case in which unrecovered allotment amounting to £23 14*s.* had to be written off. The Air Ministry eventually agreed to make a more frequent cross-check, which, it is hoped, will prevent the recurrence of similar errors.

Payments to Imperial Government.

18. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

19. War Office: Capitation Rate for Effective Services :—

A further advance of £1,400,000 was made, calculated on approximately the same lines as the advances referred to in previous Reports. Payments on this account from 1920–1 onwards have been made on a provisional basis only, subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based.

20. War Office: for gratuities on death, discharge, &c. :—

£48,000 was advanced on this account in respect of payments during 1926–7 and £2,709 6*s.* 5*d.* was paid on account of the balance for 1925–6.

The queries on the accounts for 1920–1 and 1922–3, referred to in para. 29 of Section II of the last Report have now been disposed of, and a credit has been given to Indian revenues of £314 8*s.* 11*d.*, in adjustment of items incorrectly charged to the Pay Warrant Gratuity head during 1922–3.

As a result of queries raised during the audit of the accounts for 1924–5 and 1925–6, a credit has been given of £19 5*s.* 2*d.*, which was also due to errors in classification.

The payments for 1926–7 are now under examination.

21. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £98,150 was made based on a provisional Capitation Rate of £50 on the numbers serving in India. Negotiations are still proceeding with the Air Ministry with a view to fixing a final rate.

22. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

A further advance of £12,000 was made to the War Office in March 1927to meet the amount approximately due from Indian revenues up to the first half of the Trooping season 1926-7. Revised statements relating to the expenditure incurred in 1925-6 and 1926-7 have recently been received from the War Office, but their examination has not yet been completed. It is estimated that a further payment of about £1,200 may be due to the War Office on account of the period in question.

23. War Office: Sea Transport:—

As explained in para. 33 of Section II of the last Report a joint Troop Service covering Indian and War Office requirements came into operation from the 1st April 1925. The amount of £385,351 19*s.* 9*d.* brought to account in 1926-7 under the head "Indian Troop Service" is made up as follows:—

	£	*s.*	*d.*
Advances to the War Office in respect of the year 1926-7	396,000	0	0
Direct expenditure at the India Office	7,285	3	1
	403,285	3	1
Less amount over-issued in 1925-6 (see last Report)	17,933	3	4
	£385,351	19	9

The audit of the expenditure for the year 1925-6 has been completed and certain queries raised.

The accounts for 1926-7 are still under audit.

24. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards pending agreement with the Imperial Government as to India's liability with regard to Non-Effective Charges arising out of the war. (See para. 3 of Section I of this Report.)

A further advance of £1,161,504 in respect of the year 1926-7 was made to the War Office.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
23rd February 1928.

REPORT of the AUDITOR upon the APPROPRIATION ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1925 to 31st March 1926.

MADRAS.

1. For the year 1926–7, following the principle adopted by the Central Government, provision for expenditure by the Secretary of State in Council on behalf of the Government of Madras was included in a single composite Grant No. XXXV for Home expenditure.

2. The saving of £1,379 under Voted was largely due to the provision of £100 under each of a number of heads for contingencies which did not materialise, and the supplementary grants, amounting to £500, voted by the Legislative Council in March 1927 proved unnecessary.

3. The change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, consequent on the amendment in 1925 of section 72D of the Government of India Act, will not, under the orders of the Governor, become wholly operative until 1927–8.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

BOMBAY.

1. Provision for Voted expenditure, chargeable to Revenue, incurred by the Secretary of State was made under two composite grants, No. 33 for reserved and No. 34 for transferred expenditure.

2. In view of the saving in the aggregate of £498 under Grant 34, the supplementary Grant of £300 proved unnecessary.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

BENGAL.

1. Provision for Voted expenditure by the Secretary of State was included in the composite grant for Home charges.

2. The form of the Account corresponds to that recommended by the Auditor-General in the case of the Central Government.

3. The suspension by the Governor-General in Council of the transfer of all transferred subjects in the Province of Bengal from 13th June 1925 to 21st January 1927, is reflected in the Account by the classification as "Reserved A" of transferred expenditure incurred between 1st April 1926 and 21st January 1927.

4. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

UNITED PROVINCES OF AGRA AND OUDH.

1. Provision for Voted expenditure incurred in 1926-7 by the Secretary of State was included in the composite Grant No. 31 for Home expenditure.

2. The form of the Account corresponds to that recommended by the Auditor-General in the case of the Central Government.

3. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

PUNJAB.

1. Provision for Voted expenditure incurred in 1926-7 by the Secretary of State was distributed under various combined subject grants covering the entire expenditure, whether English or Indian, on a particular service.

2. The excess of £41 under Grant 10—Administration of Justice, Voted, was offset by a saving of £1,424 in the High Commissioner's allotment under the same grant.

3. Consequent on the amendment of section 72D of the Government of India Act, the change of classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

BURMA.

1. Provision for Voted expenditure incurred by the Secretary of State in 1926-7 was included in the allotment for each service sanctioned in four Departmental Grants voted by the Legislative Council.

2. The saving of £623 in the aggregate of the modified grant is largely due to the provision of £100 under each of the heads "General Administration," "Education" and "Public Health" for contingencies which did not materialise.

3. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

BIHAR AND ORISSA.

1. Provision for Voted expenditure incurred by the Secretary of State in 1926–7 was included in the composite grant for Home expenditure.

2. The form of the Account corresponds to that recommended by the Auditor-General in the case of the Central Government.

3. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

CENTRAL PROVINCES.

1. Provision for Voted expenditure other than "Irrigation" by the Secretary of State for 1926–7 was included in the composite Grant No. 31 for Home charges.

2. The form of the Account corresponds to that recommended by the Auditor-General in the case of the Central Government.

3. The excess of £6 under "Irrigation" is offset by savings in the High Commissioner's allotment from subject Grant No. 6, which covers both English and Indian expenditure on this service.

4. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance to probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

ASSAM.

1. Provision for expenditure by the Secretary of State on behalf of the Government of Assam was included in the composite Grant No. 31, covering all Home expenditure.

2. The form of the Account corresponds to that recommended by the Auditor-General in the case of the Central Government.

3. Consequent on the amendment of section 72D of the Government of India Act, the change in classification from Voted to Non-voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, was effected during the year.

W. A. STURDY,
Auditor.

India Audit Office,
25th January 1928.

No. 4.

ESTIMATED ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

SECRETARY OF STATE IN COUNCIL OF INDIA

ON ACCOUNT OF THE

CENTRAL GOVERNMENT OF INDIA.

From 1st April 1927 to 31st March 1928.

*No. 4.—Estimated Account of the Receipts and Disbursements of the Secretary from 1st April 1927

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:	£	£	£
State Railways:			
Bengal-Nagpur Railway: Dividends on Government holding - -	236		
State Railways: Interest on Capital deposited by Companies:			
Madras and Southern Mahratta Railway (Mysore Railway) - - -	48,000		
		48,236	
Subsidized Companies:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits -	9,795		
Southern Punjab Railway: Ditto - -	183,307		
		193,102	
			241,338
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
Indo-European Telegraph Department:			
Message Revenue - - - - - - - - - - -		200	
Receipts on Common Purse Accounts - - - - - - -		182,585	
Less—Payments in respect of Revenue:			
Message Revenue - - - - - - - - -		*– 55,284*	
Australasian Message Fund - - - - - - - - -		*– 10,429*	
			117,072
INTEREST:			
Interest realised from investment of Cash Balance, &c. - - - - - -		154,811	
Interest, Discount, &c., on Gold Standard Reserve holding - - - - -		1,833,936	
			1,988,747
Carried forward - - - - - - - - - -			2,347,157

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1928.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			217
TAXES ON INCOME:			
Sundry items			360
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	1,743,461		
Eastern Bengal Railway (including Bengal Central Railway)	124,553		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,194		
Oude and Rohilkund Railway	314,682		
Scinde Punjab and Delhi Railway	355,639		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·1542 per cent. on 25,564,351*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1928	3,170,443		
	7,586,238		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	7,884		
		7,594,122	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	79,390		
Bengal-Nagpur Railway	310,215		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Burma Railways	112,500		
Madras and Southern Mahratta Railway	284,045		
Ditto (Mysore Railway)	48,000		
South Indian Railway	145,505		
		1,110,928	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	690		
		30,690	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		6,361	
			8,742,101
IRRIGATION REVENUE ACCOUNT:			
WORKING EXPENSES—Miscellaneous			47
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		22,000	
Sundry items		2,931	
			24,931
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			3,940
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			350
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		11,941,537	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		—7,586,238	
		4,355,299	
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		59,835	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		890,390	
MANAGEMENT OF DEBT		207,355	
Miscellaneous		13,233	
			5,526,112
Carried forward			14,298,058

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1927 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	2,347,157

CURRENCY:

Paper Currency Reserve Investment: Interest and Discount		76,961

MINT:

Indian coins, &c., sent home for assay		1

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	5,277	
Subscriptions in respect of the Indian Military Funds, &c.	2,330	
Subscriptions, &c., towards Indian Civil Service Family Pensions	1,128	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	—50	
		8,685

MISCELLANEOUS:

Refund of cost of repatriating Austrian subjects	2,628	
Miscellaneous Home Receipts	22	
		2,650
Carried forward		2,435,454

of State in Council of India on account of the Central Government of India, 31st March 1928—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		14,298,058
INTEREST ON OTHER OBLIGATIONS:		
Indian Military Widows' and Orphans' Fund	—	
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	65	
		65
GENERAL ADMINISTRATION:	£	
Home Establishment, &c.	214,907	
Less: Contribution by His Majesty's Treasury	*—110,901*	
Miscellaneous Receipts	*—2,207*	
	101,799	
Administration in India:		
Miscellaneous expenditure	5,786	
		107,585
AUDIT:		
Home Establishment	16,183	
Less: Contribution by His Majesty's Treasury	*—3,437*	
Portion charged to High Commissioner	*—7,500*	
		5,246
ADMINISTRATION OF JUSTICE: Sundry items		28
JAILS AND CONVICT SETTLEMENTS:		
Sundry items		57
POLICE:		
Sundry items		155
PORTS AND PILOTAGE Sundry items		249
ECCLESIASTICAL:		
Sundry items		20
POLITICAL:		
Sundry items	24,597	
Deduct—Receipts on account of Diplomatic and Consular Services	*—25,893*	
		—1,296
WATCH AND WARD: Sundry items		551
SCIENTIFIC DEPARTMENTS:		
Sundry items		4,169
MEDICAL:		
Sundry items		960
PUBLIC HEALTH:		
Grants for Medical Research, &c.		3,252
AGRICULTURE:		
Sundry items		2,496
AVIATION: Sundry items		264
MISCELLANEOUS DEPARTMENTS: Sundry items		3,728
MINT: Sundry items		6
CIVIL WORKS: Sundry items		612
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	10,314	
Members of the Bengal Nizamut Family	423	
		10,737
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	86,332	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	345,606	
		431,938
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c	6,105	
Less: Contribution by His Majesty's Treasury	*—3,496*	
		2,609
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	50,034	
Miscellaneous expenditure	38,057	
		88,091
Carried forward		14,959,580

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1927 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£	£
Brought forward			2,435,454
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	21,091		
		151,091	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	26,560		
Consolidated Clothing Allowances	14,474		
Miscellaneous	2,728		
		43,762	
		194,853	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops		101,225	
Subscriptions towards Indian Military Service Family Pensions		47,578	
			343,656
ROYAL AIR FORCE:			
Stores brought from India with Airmen, &c.			581
EXTRAORDINARY RECEIPTS:			
Receipts on account of "Dawes" Annuities			105,786
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			2,885,477

of State in Council of India on account of the Central Government of India, 31st March 1928—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
	Brought forward		14,959,580
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office for British Troops serving in India	1,400,000		
Discharge Gratuity and Deferred Pay of British Troops	48,244		
Furlough Allowances and Voyage Pay of British Troops serving in India	125,342		
Furlough Allowances: Indian Army: Regimental	256,001		
" " Indian Army Service Corps	47,142		
" " Royal Army Service Corps	3,944		
Unemployment Insurance: Army	71,742		
National Health Insurance: Army	37,281		
Contributory Pensions Act, 1925	110,420		
Marriage Allowances and Allotments: British Troops	399,942		
" " " Indian Army	50,604		
Bounties to British Troops for extension of service	96		
Pay of Second Lieutenants on appointment	5,079		
Miscellaneous Army Charges	3,194		
Educational and Instructional Charges	59,930		
Hospitals: Furlough Allowances and miscellaneous expenditure	93,588		
Veterinary: Furlough Allowances and miscellaneous expenditure	3,237		
Arsenals: Furlough Allowances and miscellaneous expenditure	23,186		
Ordnance and Clothing Factories: Miscellaneous expenditure	7		
Staff: Furlough Allowances and miscellaneous expenditure	74,508		
Consolidated Clothing Allowances	8,268		
Stores taken to India with troops: Clothing	21,241		
" " " Ordnance	24,940		
Gratuities and Allowances to Surplus Officers of the Indian Army	17,105		
Indian Sandhurst Committee	1		
Contribution towards Aden expenditure	250,000		
Indian Troop Service and Cost of Transport not charged to Troop Service	427,285		
Land Transport	603		
Miscellaneous	29,982		
		3,592,912	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,153,408		
Pay of Non-effective Colonels of Royal Artillery	845		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,924,011		
Wound Pensions and Gratuities	11,855		
Miscellaneous Pensions, &c.	225,814		
Indian Military Service Family Pensions	228,487		
		3,544,420	
ROYAL AIR FORCE—EFFECTIVE:			
Air Ministry for Troops serving in India	98,150		
Discharge Gratuities	1,980		
Furlough Allowances and Voyage Pay	6,214		
National Health Insurance	1,187		
Unemployment Insurance	2,905		
Contributory Pensions Act, 1925	3,365		
Marriage Allowances and Allotments	99,803		
Stores taken to India with Airmen	585		
Consolidated Clothing Allowances	1,278		
Cost of Sea Transport	34,760		
Miscellaneous	477		
		250,704	
ROYAL AIR FORCE—NON-EFFECTIVE:			
Air Ministry for personnel serving in India		15,800	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,023		
Royal Indian Marine Furlough Pay	13,359		
Gratuities, &c.: Surplus Officers, R.I.M.	9,896		
Sundry items	8,858		
		132,136	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	50,348		
Indian Navy Retired Pay	193		
		50,541	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		14,906	
			7,601,419
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			22,560,999

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1927 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	2,885,477

DEBT.

	£	£
PERMANENT DEBT INCURRED:		
India 5½ per cent. Stock	118,716	
India 4½ per cent. Stock	101,847	
India 4½ per cent. Stock (1958–68)	6,849,177	
		7,069,740
FLOATING DEBT INCURRED:		
India Bills: Principal Account		5,000,000
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund		2,915

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	64,429,754		
Dividends on investments, Discount on Treasury Bills, &c.	1,805,395		
		66,235,149	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing	11,847,440		
Transfer from Treasury Balance	2,828,717		
		14,676,157	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Indian Troops serving in War Areas	3,457		
Pay of Second Lieutenants on appointment to the Indian Army	772		
Troops serving in Persia	103		
Payments in England on A.F.O. 1706	832		
Pay of Indian Army Officers lent to the Imperial Government	2,855		
Shanghai Defence Force	3,441		
Military Charges at Aden	14,363		
Miscellaneous expenditure	221		
REPAYMENT OF ADVANCES—			
Portion of advances to the Persian Government	28,837		
Miscellaneous	1,144		
		56,025	
SUSPENSE ACCOUNTS:			
Investment in Railway Debentures from Treasury Balance	242,812		
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	1,340		
Miscellaneous	8,454		
		252,606	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund	2,706		
Indian Cadets at Sandhurst	8,144		
Income Tax	795,118		
Civil Service Insurance Society	3,504		
Miscellaneous	3,430		
		812,902	
			82,032,839
Carried forward			96,990,971

of State in Council of India on account of the Central Government of India, 31st March 1928—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	22,560,999

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	£	£
CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY COMPANIES:	£	£		
Assam-Bengal Railway	—	349,946		
Bengal-Nagpur Railway	500,000	252,607		
Bengal and North-Western Railway	—	163,315		
Bombay, Baroda and Central India Railway	—	1,559,075		
Burma Railways	—	530,236		
Madras and Southern Mahratta Railway	—	1,126,828		
Rohilkhund and Kumaon Railway	—	20,849		
South Indian Railway	—	1,501,457		
	500,000	5,504,313	6,004,313	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			18,115	
				6,022,428

DEBT.

	£	£	
PERMANENT DEBT:			
INDIA 7 PER CENT. STOCK DISCHARGED		3,264	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	376,944		
Eastern Bengal Railway	36,402		
Great Indian Peninsula Railway	692,665		
Madras Railway	176,381		
Scinde Punjab and Delhi Railway	111,525		
		1,393,917	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
BRITISH 5 PER CENT. WAR LOAN (1929–47) (SINKING FUND)		537,610	
			2,134,791
FLOATING DEBT DISCHARGED:			
India Bills			5,000,000
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund			2,068

DEPOSITS AND ADVANCES.

	£	£	
GOLD STANDARD RESERVE:			
Investments in British Securities	63,975,168		
Deposit of Gold at the Bank of England	422,200		
Interest credited to Revenue	1,833,936		
		66,231,304	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills	9,104,518		
Transfer to Treasury Balance	5,571,639		
		14,676,157	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Indian Troops serving in War Areas	1,808		
Shanghai Defence Force	3,441		
Payments in England on A.F.O. 1706	859		
Pay of Second Lieutenants on appointment to the Indian Army	992		
Pay of Indian Army Officers lent to Imperial Government	2,495		
Military expenditure at Aden	14,363		
Miscellaneous expenditure	1,324		
Moiety of Expenditure in England in connection with			
Troops serving in Persia	25		
		25,307	
SUSPENSE ACCOUNTS:			
Miscellaneous		7,232	
MISCELLANEOUS DEPOSITS:			
Mysore Debenture Stock Sinking Fund	2,705		
Indian Cadets at Sandhurst	9,878		
Income Tax	793,888		
Civil Service Insurance Society	3,355		
Miscellaneous	3,122		
		812,949	
			81,752,949
Carried forward			117,473,235

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1927 to

RECEIPTS—*continued.*

	£
Brought forward	96,990,971

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Shanghai Defence Force	336,559	
Military Expenditure at Aden	238,897	
Funds for Command Paymaster, Aden	180,000	
Payments in India on A.F.O. 1706	78,017	
Remittances of Asiatic Artillery, &c.	21,833	
		855,306
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	79,794	
Transports	9,878	
		89,672
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	738,375	
Expenditure in Iraq and Palestine	74,818	
Payments on A.F.O. 1706	48,821	
		862,014
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with		
Lighting and buoying the Persian Gulf	*—6,183*	
Persian Gulf Radio Offices	1,318	
Troops lent for service in Persia	3,537	
		—1,328
Ministry of Pensions:		
Repayments in respect of		
Payments in India		35,472
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	6,068	
Balances on Indian Shipping Masters' Accounts	4,349	
Transports	22,234	
		32,651
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	525,771	
Pensions, &c., issued in India to British officers and men (Naval and Military) or their dependants	57,175	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	84,942	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	90,000	
Political Expenditure at Aden	30,000	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	1,195,674	
Miscellaneous	81,468	
		2,065,030
Other Remittance Transactions:		
Miscellaneous		132,957
Exchange Adjustments on Remittance Accounts		*—516*
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	28,325,000	
Transfers through Paper Currency Reserve	5,571,639	
Sale of Silver	1,078,798	
		34,975,437
		39,046,695
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		136,037,666
BALANCE, 1ST APRIL 1927 (Home Treasury, 3,094,996*l.*; Gold Standard Reserve, 183*l.*)		3,095,179
		£139,132,845

INDIA OFFICE,
May 1928.

of State in Council of India on account of the Central Government of India, 31st March 1928—*cont.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			117,478,235
REMITTANCE.			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
War Office:			
Payments in England on I.A.F. 602	26,660		
Effects of deceased Officers and Men of the British Army	6,743		
		33,403	
Air Ministry:			
Payments in England on I.A.F. 602		11,661	
Ministry of Health:			
National Health Insurance: Sale of Stamps in India		295	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		3,267	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	463,000		
Miscellaneous	82,448		
		545,448	
Other Remittance Transactions:			
Family Remittances and Allotments of British and Indian services	1,570		
Remittances: Indo-European Telegraph	45		
Effects of deceased Officers and Warrant Officers of the Indian Army	306		
Remittances by British Troops for deposit in the Post Office Savings Bank	93,040		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	25,649		
Mission to Court of Persia: Bills and Telegraphic Transfers	90,000		
Dronachellam Kurnool Railway: Purchase of Stores	13,629		
Miscellaneous	35,459		
		259,698	
Transfers between Treasury and Paper Currency Reserve		2,828,717	
			3,682,489
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			12,265,443
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			133,421,167
NET DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		8,785	
Bombay		12,842	
Bengal		5,174	
United Provinces of Agra and Oudh		5,239	
Punjab		6,525	
Burma		9,550	
Bihar and Orissa		11,464	
Central Provinces and Berar		3,778	
Assam		3,299	
			66,656
TOTAL DISBURSEMENTS			133,487,823
BALANCE, 31ST MARCH 1928 (Home Treasury, 5,640,994*l.*; Gold Standard Reserve, 4,028*l.*)			5,645,022
			£139,132,845

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1927 to 31st March 1928.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
IRRIGATION: Sundry items - - - -	—	—	—	—	—	—	—	3	—	3
LAND REVENUE:										
Law charges in connection with appeals from India, &c. -	28	487	451	1	—	3	734	4	—	1,708
GENERAL ADMINISTRATION: Sundry items - -	1,387	1,373	783	1,089	644	842	377	1,500	334	8,329
ADMINISTRATION OF JUSTICE: Sundry items - -	70	71	590	147	192	21	640	—	—	1,731
JAILS AND CONVICT SETTLEMENTS: Sundry items -	—	—	—	105	—	—	—	—	—	105
POLICE: Sundry items - - - -	30	55	81	60	120	579	30	30	1,127	2,112
EDUCATION: Sundry items - - - -	—	—	—	409	—	—	—	—	—	409
PORTS AND PILOTAGE: Sundry items - - -	—	—	—	—	—	78	—	—	—	78
MEDICAL: Sundry items - - - -	389	484	298	405	893	1,146	—	—	—	3,615
CIVIL WORKS: Sundry items - - - -	63	—	—	—	—	—	—	—	—	63
SUPERANNUATION: Sundry items - - -	6,818	10,372	2,971	3,023	4,676	6,881	9,683	1,922	1,838	48,184
MISCELLANEOUS: Sundry items - - -	—	—	—	—	—	—	—	319	—	319
TOTALS - - -	8,785	12,842	5,174	5,239	6,525	9,550	11,464	3,778	3,299	66,656

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1927; the Debt and Interest created in the Year ended the 31st March 1928; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1928; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1927; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1927:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock	21,091,848 5 3	5½	1,160,051 13 1
India 4½ per Cent. Stock	39,852,418 9 0	4½	1,793,358 16 7
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1926	265,087,088 14 7		9,626,745 10 10
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	17,963,984 11 11	4·2994	772,343 11 1
Eastern Bengal Railway: Annuity terminating in 1957	2,098,570 0 7	3·85	80,794 18 11
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,820,717 13 5	3·825	260,892 9 0
Great Indian Peninsula Railway: Annuity terminating in 1948	20,377,232 0 10	2·85	580,751 2 3
Madras Railway: Annuity terminating in 1956	8,926,285 12 6	3·5125	313,535 15 8
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1927	56,186,789 19 3		2,008,317 16 11
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	4,772 4 6	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1927	321,278,650 18 4		11,635,063 7 9
DEBT CREATED IN THE YEAR 1927–28:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 4½ per Cent. Stock	7,500,000 0 0	4½	337,500 0 0
TOTAL Debt created in the year ended 31st March 1928	7,500,000 0 0		
£	328,778,650 18 4		11,972,563 7 9
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.	£ s. d.		£ s. d.
Outstanding on the 1st April 1917	100,000,000 0 0			
Less, reductions to 31st March 1927	82,192,197 19 3			
Outstanding on the 1st April 1927		17,807,802 0 9	5	890,390 2 0
£		17,807,802 0 9		890,390 2 0

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1928; the Debt and Interest reduced in on the 31st March 1928; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1927-28:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
India 5½ per Cent. Stock	262,186 12 5	5½	14,420 5 4
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1928	262,186 12 5		14,420 5 4
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	376,944 11 0	4·2994	16,206 7 1
Eastern Bengal Railway: Annuity terminating in 1957	36,402 3 3	3·85	1,401 9 8
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	111,525 1 10	3·825	4,265 16 8
Great Indian Peninsula Railway: Annuity terminating in 1948	692,665 4 11	2·85	19,740 19 4
Madras Railway: Annuity terminating in 1956	176,380 17 7	3·5125	6,195 7 7
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1928	1,393,917 18 7		47,810 0 4
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock paid off	3,200 0 0	—	—
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1928	1,659,304 11 0		62,230 5 8
TOTAL DEBT ON 31ST MARCH 1928*:			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5½ per Cent. Stock	20,829,661 12 10	5½	1,145,631 7 9
India 4½ per Cent. Stock	47,352,418 9 0	4½	2,130,858 16 7
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 0
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1928	272,324,902 2 2		9,949,825 5 6
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	17,587,040 0 11	4·2994	756,137 4 0
Eastern Bengal Railway: Annuity terminating in 1957	2,062,167 17 4	3·85	79,393 9 3
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,709,192 11 7	3·825	256,626 12 4
Great Indian Peninsula Railway: Annuity terminating in 1948	19,684,566 15 11	2·85	561,010 2 11
Madras Railway: Annuity terminating in 1956	8,749,904 14 11	3·5125	307,340 8 1
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1928	54,792,872 0 8		1,960,507 16 7
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1928	327,117,774 2 10		11,910,333 2 1
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	1,572 4 6	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1928	327,119,346 7 4		11,910,333 2 1
£	328,778,650 18 4		11,972,563 7 9

* For Analysis, *see* overleaf.

LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1927-28	531,629 1 6	5	26,581 9 1
Outstanding on the 31st March 1928	17,276,172 19 3	5	863,808 12 11
£	17,807,802 0 9		890,390 2 0

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1928.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 5½ per Cent. Stock	*371,798 15 3*	- - -	5½	*20,448 18 8*
India 4½ per Cent. Stock	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		93,924,658 7 0	-	3,135,089 0 11
Debt incurred for Railway purposes:				
Debt bearing interest—				
India 5½ per Cent Stock	21,201,460 8 1	- - -	5½	1,166,080 6 5
India 4½ per Cent. Stock	37,884,878 9 1	- - -	4½	1,704,819 10 7
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
East Indian Railway Annuity	17,587,040 0 11	- - -	4·2994	756,137 4 0
Eastern Bengal Railway Annuity	2,062,167 17 4	- - -	3·85	79,393 9 3
Scinde Punjab and Delhi Railway Annuity	6,709,192 11 7	- - -	3·825	256,626 12 4
Great Indian Peninsula Railway Annuity	19,684,566 15 11	- - -	2·85	307,340 8 1
Madras Railway Annuity	8,749,904 14 11	- - -	3·5125	561,010 2 11
	233,193,115 15 10		-	8,775,244 1 2
Debt not bearing interest—				
India 7 per Cent. Stock	1,572 4 6	233,194,688 0 4		—
		327,119,346 7 4	-	11,910,333 2 1

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1928.

Average Amount of India Stocks on which Interest was paid during the year 1927.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock	21,031,764 1 7	59,136 2 10
India 4½ per Cent. Stock	39,727,107 16 4	125,310 12 8
India 3½ per Cent. Stock	85,912,529 12 0	2,755,354 16 10
India 3 per Cent. Stock	76,077,244 10 3	946,940 14 5
India 2½ per Cent. Stock	11,455,542 17 2	84,443 9 8
£	*234,204,188 17 4	3,971,185 16 5

* Of which 18,148,243*l.* 18*s.* 4*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1927:		
On 216,055,944*l.* 19*s.* 0*d.* India Stocks, at 300*l.* per million per annum	64,816 15 8	
„ 18,148,243*l.* 18*s.* 4*d.* India Stocks held on Transfer by Deed Register at 330*l.* per million per annum	5,988 18 5	
„ 8,410,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,523 4 5	
„ 5,000,000*l.* India Bills, at 200*l.* per million	1,000 0 0	
„ the issue of 7,500,000*l.* India 4½ per cent. Stock, at 1,250*l.* per million	9,375 0 0	
For the redemption of the balance of India 7 per cent. Stock	1,000 0 0	
		84,703 18 6
BANK OF IRELAND.		
Charge for Management for the Year 1927:		
On 3,971,185*l.* 16*s.* 5*d.* India Stocks, at 360*l.* per million per annum	—	1,429 11 2
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1927:		
On Rs. 8,25,39,338 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1928:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
	£	95,388 9 8

INDIA OFFICE.
May 1928.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1927 and 31st March 1928. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Assistant to the Private Secretaries to the Under Secretaries of State. New appointment. To be held by a Clerical Officer. Allowance, in addition to salary, £75.

Administrative Officer for Non-Effective Questions. Salary increased from £750 to £850.

Chief Executive Officer, Military Department. Present incumbent to be paid on a scale of £750 rising by £25 annually to £950, in lieu of £750 rising by £25 annually to £850.

Additional Higher Executive Officer, in lieu of Assistant to the Inspector of Military Equipment and Clothing.

Additional Executive Officer, in lieu of a Higher Executive Officer.

Additional Higher Clerical Officer, in lieu of a Clerical Officer.

Clerk for Special Duties, Indo-European Telegraph Department. Present incumbent to proceed beyond his maximum of £600 by increments of £20 to £700.

Clerk in the Legal Adviser and Solicitor's Department. (Non-pensionable office.) Present incumbent to be paid as a Clerical Officer, £60 to £250, in lieu of an inclusive salary of £200 rising by £10 annually to £250.

Four additional Unestablished Messengers, in lieu of four Established Messengers.

General Foreman and Timekeeper. To be paid £155 rising by £7 10*s.* annually to £200, with personal addition of 10*s.* (inclusive) a week, in lieu of inclusive pay of £5 13*s.* 3*d.* a week.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1927–28.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Fenton, Thomas Charles, I.S.O.	Staff Clerk	—	—	—	Death	—	283 18 9
Franklin, John Thomas	Examiner of Stamps, Stamp Branch.	—	—	—	Ditto	—	97 4 0
Gibbins, Tom	Supervisor of Stamps, Stamp Branch.	—	—	—	Ditto	—	152 14 2
Miller, Arthur, I.S.O.	Second Class Clerk, Higher Grade.	—	—	—	Ditto	—	313 6 8
Rutherford, George	Senior Examiner, Patent Office.	—	—	—	Ditto	—	(1)8 0 2
Sadler, Robert William	Inspector of Stores, Store Department.	—	—	—	Ditto	—	210 0 0
Tinslay, Harry Edwin	Messenger	—	—	—	Ditto	—	139 17 4
Biggs, Charles	Superintending Executive Officer.	63	45	670 0 0	Age	335 0 0 S.109 10 0	—
Bowden, William James	Assistant to the Inspector of Military Equipment and Clothing.	60	41	500 0 0	Ditto	250 0 0 S. 98 2 6	—
Colmer, William Henry	Messenger	65	40	170 0 0	Ditto	85 0 0 S. 45 10 0	—
Garrett, Henry William, O.B.E.	Principal	65	45	925 0 0	Ditto	462 10 0 S.117 14 6	—
Heath, John Arthur Crawford.	Second Office Keeper	64	34	193 10 0	Ditto	82 4 9 S. 44 19 3	—
Riley, Henry James	Superintending Executive Officer.	63	45	670 0 0	Ditto	335 0 0 S. 95 16 6	—
Robertson, William	Higher Executive Officer	60	41	500 0 0	Ditto	250 0 0 S. 98 2 6	—
Sheppard, David	Messenger	64	23	160 0 0	Ditto (since dead)	44 2 5 S. 24 15 1	44 2 5 24 15 1
Simmons, Charles Digby Austin.	Messenger	65	15	163 19 0	Age	32 1 8 S. 14 12 8	—
Thomas, Frederick William, C.I.E.	Librarian	60	34	600 0 0	Ditto	255 0 0 S. 85 13 2	—
						2,865 15 0	1,273 18 7
Increase and diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						1 0 0	21 13 8
					TOTAL	2,866 15 0	1,295 12 8
					INCREASE	£1,571 2 9	

(1) Contribution payable from Indian Revenues in respect of previous service as Second Class Clerk in the India Office.

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Benthall, Ernest	Senior Clerk	—	—	—	Death	—	326 13 4
					TOTAL	—	326 13 4
					DECREASE	£326 13 4	
COMPASSIONATE ALLOWANCES.							
Hall, Mary Ann	Housemaid	—	—	—	Death	—	13 0 9
Kelsey, Maria	Housemaid	61	30	44 6 5	Age	22 3 5 S.17 16 4	—
						39 19 9	13 0 9
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	15 19 1
					TOTAL	39 19 9	28 19 10
					INCREASE	£10 19 11	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1928-29.

	1928-29. Pensions granted.	1928-29. Portion commuted.	1928-29. Net Amount payable.	1927-28. (as revised). Pensions granted.	1927-28. (as revised). Portion commuted.	1927-28. (as revised). Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	43,633	781	42,852	42,062	781	41,281	1,571	—
Compensation allowances	2,348	78	2,270	2,675	78	2,597	—	327
Compassionate allowances	1,795	—	1,795	1,784	—	1,784	11	—
£	47,776	859	46,917	46,521	859	45,662	1,582	327
						INCREASE	£1,255	

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1928; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1929.

		1928–29.	1927–28.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		192,335	190,023	2,312	—
LAW CHARGES		200	133	67	—
POSTAGE TO INDIA		500	333	167	—
TELEGRAMS TO INDIA		5,500	4,844	656	—
OFFICE CONTINGENCIES		21,100	21,468	—	368
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		400	387	13	—
STATIONERY, PRINTING, AND BOOKBINDING		6,600	6,105	495	—
MISCELLANEOUS (HOME ADMINISTRATION)		1,000	55	945	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		16,508	16,207	301	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	244,143	239,555	4,956	368
			NET INCREASE		£4,588
SUPERANNUATION AND RETIRED ALLOWANCES	£	47,776*	46,521*	1,255	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1927.	Numbers. 1 April 1928.		1928–29.	1927–28.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,822	24,511	2,311	—
130	130	Correspondence Department	75,059	74,331	728	—
125	124	Accountant-General's Department	44,661	44,150	511	—
10	10	Record Department	3,662	3,682	—	20
17	16	Telegraph and Mails Branch	4,959	5,048	—	89
44	53	Typing Branch	8,929	8,890	39	—
21	19	Miscellaneous Officers, &c.	11,658	12,291	—	633
62	62	Office Keepers and Messengers	10,956	11,326	—	370
37	37	Housekeeper, Housemaids, and Charwomen	2,905	2,998	—	93
12	12	Artificers and Labourers employed at the India Office	2,275	2,357	—	82
10(2)	4(2)	Temporary Assistance, Overtime, and Sunday Pay	449	439	10	—
484	483	£	192,335	190,023	3,599	1,287
				NET INCREASE		£2,312

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1927.	Numbers. 1 April 1928.	Salaries, Wages, and Allowances.			1928-29.	1927-28.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State			3,000	3,000
1	1	Deputy Under Secretary of State	—		2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.* 1,500*l.*		3,372	3,395
10	10	Members of Council (2)	1,200*l.*		18,250	15,916
14	14			£	26,822	24,511

(1) One is also Clerk of the Council. One is employed as Secretary to the Indian Statutory Commission.
(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 18,250*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1927.	1 April 1928.				1928-29.	1927-28.
		Correspondence Department (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).				
7	7	Assistant Secretaries (1)	1,000*l.* 50*l.*—1,200*l.*		9,835	9,919
18	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*		19,802	19,701
10	9	Assistant Principals (4)	200*l.*—20*l.* 240*l.* 240*l.*—25*l.*—500*l.*		5,737	5,462
1	1	Administrative Officer for Non-Effective questions	850*l.*		1,055	1,068
5	5	Administrative Officers (5)	400*l.*—15*l.*—500*l.*		3,575	3,688
1	1	Chief Executive Officer (6)	750*l.*—25*l.*—850*l.*		1,051	1,032
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*		1,694	1,668
3	4	Higher Executive Officers	400*l.*—15*l.*—500*l.*		2,563	2,368
5	5	Executive Officers (Training Grade) (7)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		2,077	2,197
8	8	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*		3,967	3,906
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*		411	405
48	48	Clerical Officers (men) (8)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		12,827	12,451
10	10	Clerical Officers (women) (9)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		2,323	2,180
		Secretary, Military Department, and Staff.				
1	1	Secretary	1,200*l.*		1,405	1,417
1	1	Personal Assistant to the Secretary (10)	500*l.*		672	682
1	1	G.S.O. 1.	—		1,269	1,401
		Political Aide-de-Camp to the Secretary of State.				
1	1	Political Aide-de-Camp to the Secretary of State (11) (12)	800*l.*		1,005	1,018
1	1	Assistant to the Political Aide-de-Camp (13)	350*l.*—15*l.*—500*l.*		658	649
		Indo-European Telegraph Department.				
1	1	Director-in-Chief (12)	750*l.*		947	959
1	1	Assistant to the Director-in-Chief (12) (14)	—		548	556
1	1	Clerk for special duties (15)	500*l.*—20*l.*—600*l.*		825	812
1	1	Higher Clerical Officer (woman) (16)	230*l.*—10*l.*—300*l.*		351	345
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		279	266
1	1	Clerical Officer (woman) (17)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		183	181
130	130			£	75,059	74,331

(1) Six are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) Two are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*, and one proceeds beyond 900*l.* by increments of 25*l.* to 1,000*l.*
(3) One receives 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, and one receives an allowance of 100*l.* as Deputy Clerk of the Council. One is employed as Assistant Secretary, Indian Statutory Commission, with an allowance of 300*l.*
(4) One receives an allowance of 150*l* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; two receive an allowance of 80*l.* each as Resident Clerks; one receives an allowance of 50*l.* as Reading Clerk to the Council; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*
(7) One receives an allowance of 40*l.* as Deputy Reading Clerk to the Council.
(8) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(9) One receives an allowance of 75*l.* as Assistant to the Private Secretaries to the Under Secretaries of State, and one receives an allowance of 30*l.* for special duties.
(10) Temporary appointment.
(11) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(12) Non-pensionable appointment.
(13) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*
(14) Present incumbent is a retired officer of the Indian Service, receiving a salary of 400*l.*
(15) Present incumbent proceeds by increments of 20*l.* to a maximum of 700*l.*
(16) Temporary appointment in place of Executive Officer (Training grade).
(17) Appointment temporarily held by a Shorthand Typist.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1927.	Numbers. 1 April 1928.	Salaries, Wages, and Allowances—*continued.*		1928-29.	1927-28.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,405	1,417
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,110	1,102
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	980	962
5	5	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	3,820	3,899
13	12	Higher Executive Officers	400*l.*—15*l.*—500*l.*	7,421	7,640
13	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	4,944	4,694
10	10	Higher Clerical Officers (men) (2)	300*l.*—15*l.*—400*l.*	5,206	5,169
2	2	Higher Clerical Officers (women) (3)	230*l.*—10*l.*—300*l.*	830	819
62	61	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	15,564	15,106
15	15	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	3,005	2,969
1	1	Comptometer Operator	43*s.* 10*d.* a week—2*s.*—57*s.* 10*d.* a week (inclusive) (5)	150	149
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	226	224
125	124		£	44,661	44,150

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of 50*l.* as one of the Editors of the India Office List.
(3) One receives an allowance of 1*l.* a month for special duties.
(4) One is lent to the Indian Statutory Commission.
(5) Includes special addition of 4*s.* 2*d.* a week, and subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent	550*l.*—20*l.*—700*l.*	764	750
1	1	Parliamentary Clerk	400*l.*—15*l.*—500*l.*	585	666
1	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	386	197
3	3	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	961	1,102
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	455	453
1	1	Keeper of Records (1)	150*l.*—7*l.* 10*s.*—175*l.*	278	276
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	233	238
10	10			3,662	3,682

(1) Present incumbent paid on old scale of 150*l.*—5*l.* - 200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	776	787
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	1,138	1,137
12	10	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,583	2,828
1	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	418	255
1	1	Girl Messenger (4)	13*s.* to 26*s.* a week (inclusive) according to age.	44	41
17	16			4,959	5,048

(1) Receives an allowance of 100*l.* while in charge of the Branch.
(2) One receives an allowance of 50*l.* as Assistant Editor of Telegraph Codes.
(3) Two each receive an allowance of 25*l.* as assistants to the Resident Clerks.
(4) Appointment on temporary basis.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1927.	Numbers. 1 April 1928.			1928-29.	1927-28.
		Salaries, Wages, and Allowances—*continued.*			
		Typing Branch(1).		£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	336	343
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	816	822
19	22	Shorthand Typists (2)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,991	3,848
17	23	Typists (3)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,437	3,527
2	2	Hectographists (4)	41*s.* 6*d.*—2*s.*—53*s.* 6*d.* a week (inclusive).	254	252
2	2	Girl Messengers (5)	13*s.* to 26*s.* a week (inclusive), according to age.	95	98
44	53		£	8,929	8,890

(1) The authorised establishment of the Typing Branch is, one Chief Superintendent, four Superintendents, 20 Shorthand Typists, and 30 Typists. The increase in the number of Shorthand Typists and Typists on 1st April 1928 over those on 1st April 1927 is due to the filling of vacancies by established instead of unestablished employees and to the employment of two extra Shorthand Typists while four Shorthand Typists are on loan to the Correspondence and Accountant-General's Departments for trial on Clerical duties. In addition to the total number of 53, one Shorthand Typist is included in this statement as a Clerical Officer in the Indo-European Telegraph Department, and one Temporary Typist is included under Temporary Assistance, p. 100.

(2) One receives an allowance of 80*l.* per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 40*l.* per annum while attached to the Private Secretary's Office; one an allowance of 10*s.* a week as Shorthand Writer to the Under Secretaries of State, and one an allowance of 2*s.* 6*d.* a week in compensation for late additional duty.

(3) Two each receive 2*s.* a week extra as Examiners.

(4) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.

(5) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
1	1	Additional Assistant Private Secretary to the Secretary of State(1)	500*l.*	672	682
1	1	Railway Adviser and Government Director of Indian Railway Companies(2)	1,000*l.*—50*l.*—1,200*l.*	1,405	1,417
—	—	Assistant Government Director of Indian Railway Companies(3)	—	215	216
1	1	Librarian	600*l.*	776	787
1	1	Assistant Librarian	400*l.*	548	557
1	1	Sub-Librarian	300*l*	423	431
2	2	Clerical Officers employed in the Library (4)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.* —150*l.* 150*l.*—10*l.*—250*l.*	587	569
1	1	Clerk, Oriental Side, Library(5)	100*l.*—10*l.* -200*l.*	275	195
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(1)	600*l.*	805	818
1	1	Member of the Medical Board(1)	450*l.*	637	648
1	1	Additional Member of Medical Board(1)	150*l.* (inclusive)	150	150
1	1	Clerical Assistant to the Medical Adviser (6)	100*l.*—10*l.* -180*l.*	299	289
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,405	1,417
1	1	Assistant Solicitor (7)	750*l.*—25*l.*—900*l.*	1,035	1,016
1	1	Clerk, Legal Adviser and Solicitor's Department (8)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	610	609
1	1	Clerk, Legal Adviser and Solicitor's Department(1) (5)	200*l.*—10*l.*—250*l.* (inclusive).	270	257
1	1	Inspector of Military Equipment and Clothing(1) (9)	—	—	—
1	—	Assistant to the Inspector of Military Equipment and Clothing (10)	250*l.*—10*l.*—450*l.*	—	233
1	1	Surveyor and Clerk of the Works(1)	300*l.*—10*l.*—320*l.*	446	440
1	1	Information Officer(11)	900*l.*—50*l.*—1,100*l.* (inclusive).	1,100	1,100
1	—	Historiographer(12)	1,000*l.*, inclusive of pension earned by previous service.	—	460
21	19			11,658	12,291

(1) Non-pensionable appointment.

(2) Present incumbent receives a salary of 1,200*l.*

(3) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l.*

(4) One receives an allowance of 12*l.* 10*s.* for translations.

(5) Present incumbent is paid as a Clerical Officer.

(6) Inclusive salary not to be less than 220*l.* a year with periodical increments.

(7) Scale personal to present incumbent.

(8) Present incumbent proceeds to 450*l.* a year.

(9) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged as Military Expenditure.

(10) Post abolished. Additional appointment of Higher Executive Officer made in Correspondence Department.

(11) Present incumbent paid on a scale 1,000*l.* for 3 years, then by 50*l.* to 1,100*l.* (inclusive). Temporary post.

(12) Temporary post. Abolished 31st December 1927.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1927.	Numbers. 1 April 1928.				1928-29.	1927-28.
		Salaries, Wages, and Allowances—*continued.*				
		Office Keepers and Messengers.			£	£
1	1	Head Office Keeper	200*l.*—5*l.*—250*l.* With apartments.		329	329
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*		273	278
13	10	Messengers, First Class (with uniform)(2)	105*l.* –2*l.* 10*s.*—120*l.*		2,049	2,546
16	15	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*		3,046	3,211
31	35	"Unestablished" Messengers (with uniform) (4)	29*s.*—1*s.*—34*s.* a week		5,259	4,962
62	62			£	10,956	11,326

(1) Present incumbent is paid a salary of 180*l.*

(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l.* and two 30*l.* each, for attendance on the Secretary of State; one 30*l.* for attendance on the Permanent Under Secretary of State; one 20*l.*, as Bank Messenger; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; one 15*l.* and one 10*l.* as Hall Porters.

(3) One receives 5*l.* for assisting the Keeper of Records, Record Department; one 5*l.* for assisting the Keeper of Military Records; one 5*l.* for assisting the Keeper of Records, Accountant-General's Department; and one 10*l.*, personal to present incumbent, for special duties in the Library.

(4) Eight employed on Record duties are paid on the scale 34*s.*—1*s.*—38*s.* a week. Number of 35 on 1st April 1928 includes one vacancy filled after that date.

		Housekeeper, Housemaids, and Charwomen.				
1	1	Housekeeper (with apartments)	120*l.*		193	198
30	30	Housemaids(1)	17*s.* a week		2,261	2,322
6	6	Charwomen	17*s.* a week		451	478
37	37			£	2,905	2,998

(1) One receives allowance of 2*l.* a year as Resident Housemaid.

12	12	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works		2,275	2,357
10	4	Temporary Assistance(1), Overtime and Sunday Pay	—		449	439

(1) Cost of Temporary Clerks and Shorthand Typists and Typists blocking vacancies on the Permanent Establishment for 1927-8 (974*l.*) and estimated cost for 1928-9 (348*l.*) included under appropriate departments.

Contingencies of the India Office.	1928-29. £	1927-28. £	Increase. £	Decrease. £
Rates and Taxes	4,600	4,564	36	—
Repairs, Furniture, and Fittings	7,000	8,243	—	1,243
Coal and Firewood	1,200	1,209	—	9
Gas and Electric Lighting and House Articles	1,500	1,487	13	—
Postage (excluding Postage to India)	1,000	1,066	—	66
Inland Telegrams	100	83	17	—
Travelling Expenses	150	110	40	—
Newspapers, Books, Parliamentary Papers, &c.	1,400	1,174	226	—
Advertisements	840	197	643	—
*Stamps	—	10	—	10
*Postal and Money Orders	—	9	—	9
†Telephones	1,175	—	1,175	—
†Post Office charge for issue of Marriage Allowances and Allotments	350	—	350	—
Messengers' Uniforms	400	443	—	43
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,055	2,544	—	1,489
£	21,100	21,468	2,501	2,869
		Net Decrease	£368	

* Included under "Miscellaneous" in 1928-9.

† Included under "Miscellaneous" in 1927-8.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1927.	Numbers. 1 April 1928.			1928-29.	1927-28.
				£	£
1	1	Auditor(1)	—	1,686	1,697
1	1	Assistant to the Auditor (2)	850*l.*—25*l.* 1,000*l.*	1,306	1,318
4	4	Superintending Executive Officers (3)	550*l.* 20*l.* 700*l.*	3,559	3,508
6	6	Higher Executive Officers(4)	400*l.* 15*l.* 500*l.*	4,015	3,990
5	5	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.* 15*l.* 400*l.*	1,585	1,516
1	1	Executive Officer (Training Grade) (woman)	100*l.* 10*l.* 300*l.*	216	207
1	1	Higher Clerical Officer	300*l.* 15*l.*—400*l.*	454	443
12	12	Clerical Officers (men)	80*l.* 5*l.* 100*l.* 100*l.*— 10*l.*—120*l.* 120*l* —15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,906	2,752
1	1	Clerical Officer (woman)	80*l.*—5*l.*— 120*l.* 120*l.*—7*l.* 10*s.*— 180*l.*	216	210
1	1	Comptometer Operator	39*s.* 8*d.* a week—2*s.* 53*s.* 8*d.* a week (inclusive)(5).	132	131
2	2	Girl Messengers(6)	13*s.* to 26*s.* a week (inclusive) according to age.	97	89
2	2	Temporary Clerks	—	336	346
37	37		£	16,508	16,207

INCREASE £301

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.* 50*l.* 1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*- 20*l.* 750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.
(6) Appointments on temporary basis.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
27th June 1929.

A. HIRTZEL,
Under Secretary of State for India.

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LIST.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of

RECEIPTS.

	£ s. d.	£ s. d.
Balance on the 1st April 1927, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants - - -	*1,051,553 2 6	
British Treasury Bills - - - - - - - - -	2,043,625 9 6	
		3,095,178 12 0
REVENUE.		
RAILWAYS:		
STATE RAILWAYS:	£ s. d.	
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - - -	235 11 0	
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Madras and Southern Mahratta Railway (Mysore Railway) -	48,000 0 0	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1926 to 31st March 1927 -	£ s. d. 9,794 18 8	
Southern Punjab Railway: Government share of surplus profits:		
Balance, 1st October 1925 to 30th September 1926 - -	£ s. d. 83,651 4 9	
Instalment, 1st October 1926 to 30th September 1927 - -	99,656 3 7	
	183,307 8 4	
	193,102 7 0	
		241,337 18 0
Carried forward - - - £	241,337 18 0	3,095,178 12 0

* Including £182 16*s.* 1*d.* uninvested cash of the Gold Standard Reserve.

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1927 to 31st March 1928.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau			216 15 5
TAXES ON INCOME:			
Expenditure in connection with appeals from India			360 0 7
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)	£ s. d.		
Bombay Baroda and Central India Railway	385,083 11 0		
East Indian Railway	1,743,460 16 4		
Eastern Bengal Railway (including Bengal Central Railway)	124,553 2 9		
Great Indian Peninsula Railway	965,182 6 2		
Indian Midland Railway	18,364 18 0		
Madras Railway	362,193 10 2		
Oude and Rohilkund Railway	314,682 8 11		
Scinde Punjab and Delhi Railway	355,638 18 8		
South Indian Railway	146,635 6 2		
	4,415,794 18 2		
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·1542 per cent. on 25,564,351*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1928	3,170,443 0 10		
	7,586,237 19 0		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose in the purchase and cancellation of— 7,721*l.* 1*s.* 5*d.* India 5½ per cent. Stock	7,883 19 0		
		7,594,121 18 0	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	79,390 10 0		
Bengal-Nagpur Railway	310,215 0 0		
Bengal and North-Western Railway (Tirhoot Railway)	35,000 0 0		
Ditto Ditto Sinking Fund	1,274 15 10		
Bombay Baroda and Central India Railway	94,998 8 2		
Burma Railways	112,500 0 0		
Madras and Southern Mahratta Railway	284,045 0 0		
Ditto (Mysore Railway)	48,000 0 0		
South Indian Railway	145,504 18 4		
		1,110,928 12 4	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to the South Behar Railway Company	30,000 0 0		
Miscellaneous expenditure:			
Furlough Pay of officers on leave from India	584 9 7		
Advertising	58 12 7		
	30,643 2 2		
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	169 16 8		
Cost of appeal case	285 13 6		
Pensionary charges	367 10 0		
Expenses in connection with Selection Committees	16 19 2		
Expenditure in connection with Railway Accounts Report	5,374 18 4		
Advertising	29 10 2		
Miscellaneous charges	162 19 7		
		37,050 9 7	
			8,742,100 19 11
Carried forward		£	8,742,677 15 11

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	241,337	18	0	3,095,178	12	0
RECEIPTS—*continued.*						
REVENUE—*continued.*						
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDO-EUROPEAN TELEGRAPH DEPARTMENT:	£	s.	d.			
Message Revenue - - - - - -	200	0	0			
Receipts on Common Purse Account - - -	182,585	1	9			
	182,785	1	9			
Deduct—Payments in respect of Revenue: £ s. d.						
Message Revenue - - - *55,283 15 11*						
Australasian Message Fund - - *10,429 3 1*						
65,712 19 0						
	117,072	2	9			
INTEREST:	£	s.	d.			
Interest realised from investment of Cash Balance - -	138,856	11	9			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -	15,315	8	7			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - -	1,833,935	16	8			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -	638	15	3			
	1,988,746	12	3			

Details of charge of 11,941,536*l.* 17*s.* 11*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 5½ per cent. Stock - - - -	1,271,551	6	7			
India 4½ per cent. Stock - - - - -	1,895,179	16	4			
India 3½ per cent. Stock - - - -	3,103,646	17	11			
India 3 per cent. Stock - - - - -	2,310,534	11	4			
India 2½ per cent. Stock - - - -	288,477	19	3			
				8,869,390	11	5
Discount on India Bills - - - - - - - -				104,976	0	8
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - -	768,344	9	2			
Eastern Bengal Railway - - - - -	80,459	16	0			
Great Indian Peninsula Railway - - - -	575,839	2	4			
Madras Railway - - - - -	311,997	0	3			
Scinde Punjab and Delhi Railway - - - -	259,803	19	0			
				1,996,444	6	9
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	239,998	8	6			
Do. 3½ per cent. Debenture Stock - - -	244,998	4	5			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,498	2	5			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	11			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock -	122,497	13	8			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				970,725	19	1
				£11,941,536	17	11

Carried forward - -	£	2,347,156	13	0	3,095,178	12 0

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward -				-		-	8,742,677	15	11
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - - -	22,000	0	0						
Deputation pay, allowances, &c. of officers attending the International Radio Conference at Washington, the International Air Mail Conference and Conference in London in respect of Cable and Wireless Communications -	2,931	6	0						
				24,931	6	0			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Salaries of Officers of the Department at the India Office -	3,119	11	8						
Miscellaneous expenditure - - - - -	966	1	1						
	4,085	12	9						
Deduct: Pension contribution of an Officer lent for Foreign Service - - - - - - -	146	5	0						
				3,939	7	9			
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:							28,870	13	9
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line - - - - - -				500	0	0			
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital - - - -				150	0	0			
							350	0	0
INTEREST ON ORDINARY DEBT:									
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE OR TERMINATION OF CONTRACT. (For details *see* opposite page) - - - - - -	11,941,536	17	11						
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5) - -	7,586,237	19	0						
				4,355,298	18	11			
INTEREST ON LIABILITY ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929-47) - - - - - - -				890,390	2	0			
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose in the purchase and cancellation of—									
58,592*l.* 5*s.* 6*d.* India 5½ per cent. Stock - - - - -				59,835	7	5			
Management of Debt - - - - - - - -				86,013	9	8			
Expenses in connection with issue of new 4½ per cent. Loan - - -				121,342	0	0			
Cost of advertisement of new 4½ per cent. Loan - - - -				2,835	4	0			
Stamp duty on Transfers and Powers of Attorney, &c. - - - -				10,398	3	0			
							5,526,113	5	0
INTEREST ON OTHER OBLIGATIONS:									
Interest on balances of the Indian Military Widows' and Orphans' Fund -				9,184	5	1			
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund - - - - - - - - - -				64	15	3			
							9,249	0	4
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India - - - - - -	187,685	0	7						
Law Charges - - - - - - - -	133	4	11						
Postage to India - - - - - - - -	333	9	3						
Telegrams to India and other places abroad - - -	4,842	16	6						
Contributions towards National Health Insurance, Unemployment Insurance, and Contributory Pensions - - - -	386	15	2						
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges - - - - -	21,495	1	11						
Miscellaneous expenditure - - - - -	55	9	1						
	214,931	17	5†						
	£	s.	d.						
Deduct—Contribution by His Majesty's Treasury	110,901	0	0						
Allowance by Inland Revenue in respect of Income Tax assessments at India Office	2,000	0	0						
Miscellaneous receipts - - -	206	14	10						
	113,107	14	10						
				101,824	2	7			
India.									
Heads of Provinces (including Governor-General), &c.:									
Leave allowances of Member of Executive Council and Comptroller of Viceroy's Household, &c. - - -	1,098	15	8						
Secretariat and Headquarters Establishments:									
Leave allowance of an Officer and miscellaneous expenditure -	479	7	3						
Miscellaneous: Indian Civil Service: Examination expenses -	4,248	19	4						
				5,827	2	3			
							107,651	4	10
Carried forward -				-		-	£ 14,414,911	19	10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1927-28 to 3,947*l.* 4*s.* 3*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	2,347,156	13	0	3,095,178	12	0
RECEIPTS—*continued.*						
REVENUE—*continued.*						
Carried forward - - £	2,347,156	13	0	3,095,178	12	0

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						14,414,911 19 10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				16,183	2 10	
Deduct—Contribution by His Majesty's Treasury	3,437	0	0			
Portion charged to the High Commissioner for India	7,500	0	0			
				10,937	0 0	
						5,246 2 10
ADMINISTRATION OF JUSTICE:						
Miscellaneous expenditure in connection with appeals from India						27 19 3
JAILS AND CONVICT SETTLEMENTS:						
Pay of an Officer on leave from India						56 12 6
POLICE:						
Examination expenses in connection with appointments to the Police Service and miscellaneous expenditure						155 6 1
PORTS AND PILOTAGE:						
Pay of Officers on leave from India						249 0 10
ECCLESIASTICAL: Miscellaneous expenditure						19 14 6
POLITICAL:						
Pay, &c., of Officers on leave				2,173	1 11	
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0 0	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings at Chiengmai Consulate (1925–6)				1,188	16 7	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				1,687	10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0 0	
Expenditure in connection with cypher codes				4,168	10 6	
Miscellaneous expenditure				2,563	11 11	
				24,781	10 11	
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia (1924–5 to 1925–6)				25,892	16 0	
						—1,111 5 1
FRONTIER WATCH AND WARD:						
Pay of Officers on leave from India						817 15 2
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,598	5 0	
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0 0	
Contingent expenses of the India Museum Collection at Kew				754	5 9	
Expenses in connection with publication of Kharosthi Inscriptions				330	6 4	
Pay of Officers on leave from India				300	15 1	
Miscellaneous expenditure				138	0 0	
						4,321 12 2
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				83	0 0	
Pay, &c., of an Officer on leave from India and miscellaneous expenditure				530	0 3	
Payment to Sir Norman Walker on account of travelling expenses on visit to India to report on Medical Study and Examinations of Indian Universities				346	14 4	
						959 14 7
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1926				600	0 0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage				2,006	9 5	
Expenses in connection with Indian Medical Research Institute				497	13 6	
Miscellaneous expenditure				60	16 3	
						3,289 19 2
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome				1,650	0 0	
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				37	17 0	
Contribution to the Imperial Bureau of Mycology				600	0 0	
Leave pay of an Officer				203	0 9	
Miscellaneous expenditure				5	5 0	
						2,496 2 9
AVIATION:						
Contribution to the International Commission for Air Navigation, 1927				186	3 8	
Passages				78	0 0	
						264 3 8
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"				480	0 0	
Grant to the Royal Asiatic Society				315	0 0	
Expenditure of the India Office Library				2,266	15 7	
Expenditure of the Record Department of the India Office				728	7 0	
						3,790 2 7
Carried forward					£	14,435,495 0 10

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				2,347,156	13	0	3,095,178	12	0
Receipts—*continued.*									
Revenue—*continued.*									
CURRENCY:									
Paper Currency Reserve Investment: Discount on British Treasury Bills -				76,960	14	4			
MINT:									
Proceeds of sale of Indian coins sent home for assay - - -				0	19	9			
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	4,515	14	5						
Subscriptions in respect of the India Office Provident Fund -	761	18	11						
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Military Orphan Society - -	738	4	1						
Bengal Military Fund - -	858	3	7						
Madras Military Fund - - -	349	6	1						
Bombay Military Fund - -	379	4	5						
Indian Navy Fund - - -	4	19	0						
	2,329	17	2						
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - - -	1,128	10	7						
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service (adjustment) - -	*—49*	*17*	*10*						
				8,686	3	3			
MISCELLANEOUS:	£	s.	d.						
Refund of cost of repatriating Austrian subjects - -	2,627	17	4						
Conscience money - - - - - -	22	0	0						
				2,649	17	4			
Carried forward - - - £				2,435,454	7	8	3,095,178	12	0

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.
Brought forward					14,435,495	0 10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MINT: Cost of assay of Indian coins					5	19 4
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Furlough pay of an officer (other central areas)				65 15 7		
Miscellaneous expenditure				46 0 0		
					611	15 7
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				10,314 1 3		
Members of the Bengal Nizamut Family				422 10 0		
					10,736	11 3
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,581 13 0		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	42,374	11	3			
Compensation (on reduction of staff)	2,662	18	6			
Compassionate and Injury	1,812	10	11			
Gratuities under the Superannuation Act, 1909	8,247	5	0			
				55,097 5 8		
Judges of the High Courts in India				750 0 0		
Indian Civil Service				1,106 13 4		
Other Civil Services in India				253 15 0		
Military and Marine Officers in respect of Civil employment				15,021 0 0		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				4,045 6 5		
Pensions payable in respect of the India Office Provident Fund				7,904 7 4		
Compassionate and Miscellaneous Pensions				567 0 9		
				86,327 1 6		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—	£	s.	d.			
Bengal Military Orphan Society	47,655	19	0			
Bengal Military Fund	91,366	18	6			
Madras Military Fund	111,635	6	9			
Bombay Military Fund	67,494	5	4			
Madras Medical Fund	20,347	17	0			
Indian Navy Fund	7,105	9	9			
				345,605 16 4		
					431,932	17 10
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				6,104 14 10		
Deduct—Contribution by His Majesty's Treasury				3,496 0 0		
					2,608	14 10
MISCELLANEOUS:						
Contribution towards Expenses of the Secretariat of the League of Nations				50,033 14 3		
Expenditure in connection with the League of Nations Assembly and Committees				4,473 2 0		
Expenditure in connection with the International Labour Conference				1,187 1 3		
Expenditure in connection with the International Relief Union				93 3 9		
Expenditure in connection with the International Economic Conference				558 9 9		
Expenditure in connection with the Conference on Communications and Transit				147 4 11		
Expenditure in connection with the Conference on Import and Export Prohibitions				650 0 2		
Expenditure in connection with the Indian Statutory Commission				3,141 2 8		
Expenditure in connection with the Imperial Conference (adjustment)				*—74 3 0*		
Expenditure in connection with the Royal Commission on Indian Currency and Finance				189 10 3		
Expenditure in connection with the Royal Commission on Agriculture				15,489 4 9		
Sum placed at the disposal of the Secretary of State for India for Secret Service				5,000 0 0		
Contribution towards the School of Oriental Studies				1,250 0 0		
Relief and repatriation of destitute Indians				618 7 11		
Commission on pensions and leave allowances paid abroad				932 15 3		
Books and Newspapers supplied to India				159 10 3		
Cost of insignia of Indian Orders				621 13 6		
Subscriptions to Charities				65 5 0		
Charges for actuarial work performed for the India Office				686 0 0		
Pay and expenses of Officers specially employed				1,389 17 7		
Sundry items				1,422 2 7		
					88,034	2 10
Carried forward				£	14,969,425	2 6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				2,435,454	7	8	3,095,178	12	0
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Maintenance of the Standing Army:									
Amount received from the Imperial Government in respect of—									
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - -				21,090	14	5			
Discharge Purchase Money - - - -				207	8	11			
Consolidated Clothing Allowances (adjustment to first half of 1925–26) - - - - - - -				14,473	14	8			
Stores brought from India with Troops:	£	s.	d.						
Clothing - - - - - -	9,519	4	1						
Ordnance - - - - -	17,040	18	6						
				26,560	2	7			
Educational Establishments:									
Fees, &c., received in respect of the King's India Cadets at the Royal Military College, Sandhurst - - -				440	14	9			
Hospitals:									
Refund by an officer on appointment to the Indian Medical Service of part of gratuity issued by War Office in respect of his service in the British Army - - - -				1,100	0	0			
Staff:									
Contribution by the Imperial Government for the year 1927–28 in respect of the Military Attaché at Meshed - -				950	0	0			
Miscellaneous:									
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops -				130,000	0	0			
Remittance Account credit written off to Revenues of India -				30	1	4			
							194,852	16	8
Carried forward - - - £							2,630,307	4	4	3,095,178	12	0

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							14,969,425	2	6
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY:									
Maintenance of the Standing Army:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1927–28				1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:	£	s.	d.						
For the year 1927–28	48,000	0	0						
Adjustment for year 1922–23	*—314*	*8*	*11*						
Adjustment for year 1926–27	*—702*	*6*	*11*						
	—1,016	*15*	*10*						
	46,983	4	2						
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List	1,261	0	0						
				48,244	4	2			
Furlough allowances of British Regiments serving in India				120,908	17	1			
Pay during voyage of Regiments proceeding to and returning from India				16,139	10	9			
Furlough allowances: Indian Army: Regimental				257,563	15	1			
National Health Insurance:	£	s.	d.						
Advances for year 1927	28,100	0	0						
" " 1928	9,600	0	0						
Adjustment for year 1926	*—419*	*1*	*2*						
				37,280	18	10			
Unemployment Insurance:									
Contribution for the year 1927–28	76,500	0	0						
Less: Adjustment for year 1926–27	*—4,758*	*4*	*0*						
				71,741	16	0			
Contributions under the Contributory Pensions Act				110,422	7	9			
Marriage allowances and allotments:	£	s.	d.						
British Troops	400,004	14	5						
Indian Army	50,699	6	3						
				450,704	0	8			
Bounties to British Troops for extension of service				96	5	11			
Consolidated Clothing Allowances (adjustment to first half of 1925–26)				8,267	18	4			
Pay and allowances of Second Lieutenants on appointment				5,078	12	0			
Stores taken to India with Troops:	£	s.	d.						
Clothing	21,240	19	8						
Ordnance	24,935	1	10						
				46,176	1	6			
Military Charges for Aden (Contribution to Imperial Govt.)				250,000	0	0			
Fighting units: Miscellaneous				1,774	7	4			
Supply and Transport:							2,824,398	15	5
Furlough Allowances:									
Indian Army Service Corps				49,487	10	11			
Royal Army Service Corps				4,394	13	2			
Supply and Transport Units: Miscellaneous				1,419	1	10			
Educational and Instructional charges:							55,301	5	11
Furlough allowances				5,224	7	4			
Miscellaneous expenditure				56,287	7	6			
Hospitals:							61,511	14	10
Furlough allowances: Royal Army Medical Corps				17,362	0	8			
" " : Indian Medical Service and other medical personnel				42,967	15	6			
Sterling Overseas Pay: Indian Medical Service				28,146	0	0			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service				5,687	17	1			
Miscellaneous expenditure				505	19	7			
Veterinary:							94,669	12	10
Furlough allowances: Royal Army Veterinary Corps				2,949	2	3			
Miscellaneous expenditure				315	10	4			
Arsenals:							3,264	12	7
Furlough allowances: Royal Army Ordnance Corps				904	18	2			
" " Indian Army Ordnance Corps				21,555	14	5			
Miscellaneous expenditure				752	2	6			
Ordnance and Clothing Factories:							23,212	15	1
Miscellaneous expenditure				-		-	6	14	3
Carried forward						£	3,062,365	10	11	14,969,425	2	6

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward				2,630,307	4	4	3,095,178	12	0
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it:									
For the year 1927-28	101,225	0	0						
Subscriptions towards Indian Military Service Family Pensions	47,578	11	1						
				148,803	11	1			
ARMY—ROYAL AIR FORCE—EFFECTIVE:									
Stores brought from India with Airmen:									
Clothing	194	17	9						
Ordnance	36	0	9						
Consolidated Clothing Allowances of Airmen returning from India	350	5	0						
				581	3	6			
EXTRAORDINARY RECEIPTS:									
Share of receipt from the German Government in respect of Reparations under the Dawes Scheme for period 1st March 1927 to 29th February 1928				105,785	16	11			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE							2,885,477	15	10
Carried forward						£	5,980,656	7	10

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,062,365	10	11	14,969,425	2	6
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—*continued.*												
Staff: Indian Orderlies to His Majesty the King				1,969	8	3						
Furlough allowances				65,450	3	2						
Sterling Overseas Pay				5,172	7	10						
Miscellaneous expenditure				1,956	15	9	74,548	15	0			
Special Services:												
Gratuities and Allowances to surplus Officers of the Indian Army				17,105	0	2						
Indian Sandhurst Committee				1	9	2						
Miscellaneous:							17,106	9	4			
Indian Troop Service				317,451	15	6						
Cost of Sea Transport not charged to Troop Service or R.A.F.				138,164	3	10						
Land Transport charges				597	8	8						
Maintenance of the graves of soldiers of the Indian Expeditionary Forces				15,300	0	0						
Miscellaneous expenditure				14,681	8	2						
Non-Effective Charges:							486,194	16	2			
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1927-28				1,153,403	0	0						
Pay of Non-effective Colonels of Royal Artillery				980	17	7						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,924,002	0	6						
Wound Pensions and Gratuities				11,866	19	11						
Compassionate Allowances of Officers removed from the Service, &c.				1,061	6	5						
Pensions of Non-commissioned Officers and men				1,204	12	8						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				134,809	7	0						
Pensions of Widows and Families of Officers, &c., of the Indian Service				88,153	13	8						
Cost of Medals				472	12	9						
Gratuities: Army				200	0	0						
				3,316,159	10	6						
Indian Military Service Family Pensions				228,486	19	3						
							3,544,646	9	9			
ARMY—ROYAL AIR FORCE:												
Payments to the Air Ministry in respect of personnel serving in India: For the year 1927-28				98,150	0	0	7,184,862	1	2			
Discharge Gratuities				1,980	0	0						
Furlough allowances				7,171	12	6						
Voyage Pay				785	0	0						
Cost of Sea Transport				34,760	0	1						
National Health Insurance:	£	s.	d.									
1927	750	0	0									
1928	250	0	0									
Balance for 1926	186	19	10									
				1,186	19	10						
Unemployment Insurance (1926-27)				2,905	0	0						
Contributions under Contributory Pensions Act				3,365	8	2						
Marriage allowances and allotments				99,802	14	10						
Consoldtd. Clothing Allowances of Airmen proceeding to India				1,278	1	0						
Stores taken to India with Airmen:	£	s.	d.									
Clothing	341	1	5									
Ordnance	244	3	10									
				585	5	3						
Miscellaneous expenditure				471	5	11						
Payment to the Air Ministry in respect of personnel serving in India: Non-Effective charges				15,800	0	0						
MARINE:							268,241	7	7			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				100,022	10	0						
Royal Indian Marine Furlough Pay				13,358	16	7						
Gratuities and Allowances to surplus Officers of the Royal Indian Marine				9,895	19	11						
Miscellaneous expenditure				8,876	1	1						
				132,153	7	7						
	£	s.	d.									
Royal Indian Marine Retired Pay	50,348	5	9									
Indian Navy Retired Pay	192	17	0									
				50,541	2	9						
MILITARY ENGINEER SERVICES:							182,694	10	4			
Furlough Pay of personnel of the Royal Engineers							15,594	19	4			
										7,651,392	18	5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)									£	22,620,818	0	11

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward	5,980,656	7	10

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	£	s.	d.	£	s.	d.
India 4½ per cent. Stock: Loan of 7,500,000*l.* created under East India Loans Act, 1923, and previous Acts, and issued in January 1928 for Railway purposes:						
Receipts in the year				6,849,177	4	0
	For Railway Construction.			For General Purposes.		
Discount written off to Revenue in the year in respect of the following Loans:						
Loan created under East India Loans Act, 1910, and previous Acts:						
£10,000,000 India 5½ per cent. Stock issued in December 1921	65,994	9	8	—		
Loans created under East India Loans Act, 1922, and previous Acts:						
£12,500,000 India 5½ per cent. Stock issued in June 1922	52,721	9	8	—		
				118,715	19	4
£20,000,000 India 4½ per cent. Stock issued in November 1922	40,343	7	0	19,424	11	6
£20,000,000 India 4½ per cent. Stock issued in May 1923	35,767	6	4	6,311	17	7
				101,847	2	5
FLOATING DEBT INCURRED:						
India Bills: Principal Account				5,000,000	0	0
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch):						
Subscriptions, and interest on balances				38,199	0	2
						12,107,939 5 11
Carried forward					£	18,088,595 13 9

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - -				22,620,818	0	11
DISBURSEMENTS—*continued.*						
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway - - - -	349,945	14	8			
Bengal-Nagpur Railway - - - - -	252,607	1	10			
*Bengal and North-Western Railway - - -	163,315	9	4			
Bombay Baroda and Central India Railway - -	1,559,074	8	4			
Burma Railways - - - - -	530,236	5	0			
Madras and Southern Mahratta Railway - - -	1,126,827	16	6			
*Rohilkund and Kumaon Railway - - - -	20,849	9	4			
South Indian Railway - - - - -	1,501,456	19	7			
Dronachellam-Kurnool Railway - - - -	13,628	19	6			
				5,517,942	4	1
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:						
Discharge of Debentures:						
Bengal-Nagpur Railway - - - - - - -				500,000	0	0
CIVIL WORKS:						
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:						
Allowances of architects, &c. - - - - - -				18,114	10	2
						6,036,056 14 3
DEBT.						
PERMANENT DEBT DISCHARGED:						
£3,200 India 7 per cent. Stock discharged (at 102) - - - -				3,264	0	0
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):	£	s.	d.			
East Indian Railway - - - - -	376,944	11	0			
Eastern Bengal Railway - - - -	36,402	3	3			
Great Indian Peninsula Railway - - - -	692,665	4	11			
Madras Railway - - - - - -	176,380	17	7			
Scinde Punjab and Delhi Railway - - -	111,525	1	10			
				1,393,917	18	7
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - - -	200,000	0	0			
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7) - - - -	—					
				200,000	0	0
Liability for British Government 5 per cent. War Loan (1929–47):						
£531,629 1*s.* 6*d.* cancelled by the payment to His Majesty's Treasury on account of the Sinking Fund - - - - - -				537,609	18	0
				2,134,791	16	7
FLOATING DEBT DISCHARGED:						
India Bills; Principal Account - - - - - - -				5,000,000	0	0
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch) - -				2,792	15	8
						7,137,584 12 3
Carried forward - -						35,794,459 7 5

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							18,088,595	13	9
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£51,850,000 British Treasury Bills maturing or realised	51,393,441	15	2						
£500,000 New South Wales Bills maturing	494,546	4	8						
Redemption money of £1,050,000 National War Loan 3½ per cent. Stock, maturing 1st March 1928	1,050,000	0	0						
Proceeds of sale of—									
£3,275,000 Treasury 4½ per cent. Bonds, 1st February 1928	3,324,660	8	2						
£3,410,000 National War 5 per cent. Bonds, 1st April 1928	3,601,429	9	7						
£4,355,000 National War 5 per cent. Bonds, 1st September 1928	4,657,149	18	9						
	64,521,227	16	4						
Dividends on investments, discount on Treasury Bills, &c.	1,713,921	2	2						
				66,235,148	18	6			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised	11,847,440	1	4						
Transfer from Home Treasury Balance	2,828,716	16	7						
				14,676,156	17	11			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Military Expenditure in Iraq	3,114	11	7						
Military Expenditure at Aden	14,084	1	3						
Shanghai Defence Force	3,116	15	0						
Pay of Indian Army officers lent to H.M. Government	2,855	2	4						
Pay of Second Lieutenants on appointment to the Indian Army	772	3	8						
Expenditure on behalf of the Command Paymasters	832	2	11						
Moiety of Expenditure in England in connection with—									
Troops serving in Persia	102	10	9						
Miscellaneous	220	18	7						
				25,098	6	1			
REPAYMENT OF ADVANCES:									
Portion of advances for the purposes of the Persian Government	28,836	15	10						
Miscellaneous	1,143	14	10						
				29,980	10	8			
SUSPENSE ACCOUNTS:									
Investment in Railway Debentures from Treasury Balance	242,812	10	0						
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion)	1,339	11	1						
Miscellaneous	8,454	4	6						
				252,606	5	7			
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:									
Dividends on investments	2,706	4	8						
Receipts in respect of Indian Cadets at Sandhurst	10,718	6	1						
Receipts in respect of the Currie Scholarship	44	6	4						
Receipts in respect of the Norman Memorial Fund	16	16	0						
Receipts in respect of Sir Pertab Singh Memorial Fund	300	0	0						
Receipts in respect of the Pollock Memorial Fund	13	13	0						
British Income Tax collected on behalf of H.M. Imperial Government	795,274	12	8						
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society	3,503	14	3						
Miscellaneous	3,058	16	11						
				815,636	9	11			
							82,034,627	8	8
Carried forward						£	100,123,223	2	5

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							35,794,459	7	5
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£56,985,000 British Treasury Bills - - -	56,478,758	11	2						
500,000 New South Wales Bills - - -	494,546	4	8						
4,000,000 Treasury 4½ per cent. Bonds (1929-34) -	3,973,738	10	0						
3,000,000 Treasury 5 per cent. Bonds (1933-35) -	3,028,125	0	0						
	63,975,168	5	10						
Deposit of Gold at the Bank of England - - -	422,199	9	10						
Appropriation to Revenue - - - - -	1,833,935	16	8						
				66,231,303	12	4			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills - - -	9,104,518	5	8						
Transfer to Home Treasury Balance - - -	5,571,638	12	3						
				14,676,156	17	11			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Military expenditure in Iraq - - - - -	3,114	11	7						
Military expenditure in Egypt and Constantinople (adjustment) - - - - - -	*—1,649*	*2*	*3*						
Shanghai Defence Force - - - -	3,116	15	0						
Military expenditure at Aden - - - -	14,084	1	3						
Pay of Indian Army Officers lent to Imperial Government - - - - - - - -	2,513	15	6						
Pay of Second Lieutenants on appointment to Indian Army	991	14	7						
Expenditure on behalf of Command Paymasters - -	858	16	8						
Moiety of expenditure in England in connection with Troops serving in Persia - - - - - -	24	14	8						
Miscellaneous - - - - - -	1,329	1	1						
				24,384	8	1			
SUSPENSE ACCOUNTS:									
Miscellaneous - - - - - - - -	-		-	7,493	0	7			
MISCELLANEOUS DEPOSITS:									
Mysore Debenture Stock Sinking Fund:									
Dividends paid over to the Mysore Durbar - - -	2,706	4	8						
Payments in respect of Sir Pertab Singh Memorial Fund -	300	0	0						
Payments in respect of the Pollock Memorial Fund - -	18	0	0						
Expenses of Indian Cadets at Sandhurst - - -	9,878	5	1						
Payments in respect of the Currie Scholarship - -	35	10	0						
Payments in respect of the Norman Memorial Fund -	16	10	0						
British Income Tax paid to H.M. Imperial Government -	793,888	4	5						
Insurance Premiums paid to Civil Service Insurance Society -	3,355	1	5						
Payment to Air Ministry in respect of recovery due to Command Accountant, Baghdad - - - -	7	14	6						
Miscellaneous - - - - - -	2,744	7	5						
				812,949	17	6			
							81,752,287	16	5
Carried forward - - - - -						£	117,546,747	3	10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							100,123,223	2	5
RECEIPTS—*continued.*									
REMITTANCE.									
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:									
REMITTANCE ACCOUNT:									
Receipts from Imperial Government Departments:									
War Office:									
Expenditure in India in connection with									
Shanghai Defence Force - - - - -	336,883	5	0						
Funds for Command Paymaster, Aden - -	180,000	0	0						
Military Expenditure at Aden - - -	239,175	18	9						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	21,029	7	5						
Enlistment of Indians for service in the Colonies -	804	1	5						
Sums due to Officers and others residing in India -	78,016	11	6						
				855,909	4	1			
Air Ministry:									
Expenditure in India in connection with									
Indian troops in Iraq and Palestine - - - -	75,160	8	9						
Funds supplied to the Royal Air Force, Iraq -	738,375	0	0						
Sums due to Officers and others residing in India -	48,821	7	3						
				862,356	16	0			
Admiralty:									
Advances in India on account of Naval Services -	79,794	10	2						
Transports - - - - - - - -	34,235	10	1						
				114,030	0	3			
Foreign Office:									
Moiety of expenditure in India in connection with									
Lighting and buoying the Persian Gulf (including adjustment) - - - - -	*—6,182*	*17*	*11*						
Persian Gulf Radio Offices - - - -	1,318	6	5						
Troops lent for service in Persia - - -	3,536	18	10						
				—1,327	*12*	*8*			
Board of Trade:									
Transports - - - - - - -	21,856	18	5						
Lighthouses in the Red Sea - - -	6,068	2	7						
Balances on Indian Shipping Masters' Accounts -	4,348	10	8						
				32,273	11	8			
Ministry of Pensions:									
Pensions paid in India - - - - - -	-	-	-	35,471	13	4			
Various Departments:									
Postal and Money Order transactions with Colonial Administrations - - - - -	525,771	7	2						
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants -	57,184	0	2						
Advances in India on account of Emigration of Coolies -	72,942	2	7						
Ditto African Protectorates -	12,000	0	0						
Political Expenditure at Aden - - - -	30,000	0	0						
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	90,000	0	0						
Opium shipped to the Governments of Hong Kong, the Straits Settlements, and Siam - - -	1,195,674	9	7						
Miscellaneous advances in India - - -	82,306	5	0						
				2,065,878	4	6			
				3,964,591	17	2			
Other Remittance transactions:									
Expenditure in connection with Dominion Officers serving in India - -				19,478	0	6			
Subscriptions to the Indian Civil Service Provident Fund - - -				135	19	7			
Subscriptions to the General Provident Fund - - - -				12	12	0			
Miscellaneous receipts - - - - - -				113,545	14	6			
Carried forward - - £				4,097,764	3	9	100,123,223	2	5

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - - -				117,546,747	3	10

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	26,659	16	3			
Effects of deceased Officers and men of the British Army -	6,742	13	8			
Air Ministry:						
Miscellaneous Remittances from India - - -	11,661	10	11			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	295	12	3			
Board of Trade:						
Basses and Minicoy Light Dues - - - - -	3,267	2	8			
Various Departments:						
Postal and Money Order transactions with the United Kingdom	462,999	19	4			
Unemployment Insurance: Sale of stamps in India - -	257	18	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - -	106,734	16	8			
				618,619	10	6
Other Remittance transactions:						
Remittances and Allotments of British and Indian Services - - -				1,569	14	2
Remittances: Indo-European Telegraph - - - - -				45	0	0
Effects of deceased Officers and Warrant Officers of the Indian Army - -				305	16	8
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - - -				93,040	6	7
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works - -				25,648	19	1
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - - -				90,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,552	13	9
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				25,431	17	0
Expenses on account of Indian Cadets at Sandhurst - - - -				9,847	11	5
Miscellaneous payments to be brought to charge or recovered in India - -				25,684	3	11
Exchange adjustments on Remittance Transactions - - - -				1,114	6	0
Carried forward - £				893,859	19	1	117,546,747	3	10

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	4,097,764	3	9	100,123,223	2	5

RECEIPTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:

Sterling purchased in India - - - - - - -	28,325,000	0	0			
Transfers through Paper Currency Reserve - - - - -	5,571,638	12	3			
Sale of silver - - - - - - - - -	1,078,798	2	5			
				39,073,200	18	5
			£	139,196,424	0	10

INDIA OFFICE,
August 1928.

on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - -	893,859	19	1	117,546,747	3	10
DISBURSEMENTS—*continued.*						
REMITTANCE—*continued.*						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Transfers through Paper Currency Reserve - - - - -	2,828,716	16	7	3,722,576	15	8
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -				12,265,379	6	6
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				133,534,703	6	0
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)						
Madras - - - - - - - - -	8,785	0	2			
Bombay - - - - - - - -	12,841	9	4			
Bengal - - - - - - - - -	5,173	17	6			
United Provinces of Agra and Oudh - - -	5,238	11	7			
Punjab - - - - - - - - -	6,571	18	11			
Burma - - - - - - - - -	9,550	1	5			
Bihar and Orissa - - - - - -	11,463	14	10			
Central Provinces and Berar - - - - -	3,778	4	4			
Assam - - - - - - - -	3,299	0	11			
				66,701	19	0
TOTAL DISBURSEMENTS - - - - £				133,601,405	5	0
Balance on the 31st March 1928, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,047,923	4	0*			
British Treasury Bills - - - - - -	4,547,095	11	10			
				5,595,018	15	10
£				139,196,424	0	10

* Including £4,028 2*s.* 3*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
27th February 1929.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	£ s. d. 1,145,287 18 10	£ s. d. *−1,367 10 6*	£ s. d. 1,368 11 10	£ s. d. 1,145,289 0 2
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 9	*−25 6 10*	36 11 4	116,861 19 3
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 7	*−50 2 7*	38 9 3	1,268,504 7 3
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 7	*−3 7 9*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 7	*−89 7 11*	57 5 2	371,329 0 10
£	3,390,397 3 4	*−1,535 15 7*	1,500 17 7	3,390,362 5 4*

* Charged as Capital redeemed during 1927-8, *see* page 17, £1,393,917 18*s.* 7*d.*, Interest on Capital, *see* page 6, £1,996,444 6*s.* 9*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*				
East Indian Railway	£ s. d. 116,593 11 4	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway	9,352 19 0	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	69,926 15 2	—	—	71,400 0 0
£	195,873 5 6	119,050 0 0	9,550 0 0	71,400 0 0
			£200,000 0 0	

C.—Statement showing the details of the payments on page 5 under the Railway Revenue Account in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Total.
State Railways—Interest on Debt:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 5½ per Cent. Stock	—	*– 17,568 5 2*	*– 1,317 18 4*	—	—	*– 1,450 10 5†*	*– 11,509 7 6*	—	
On India 4½ per cent. Stock	—	—	—	—	—	*– 192 7 0*	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*– 3,371 19 8†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*– 18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*– 15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*– 3,799 16 0*	*– 283 8 0*	—	—	10,763 1 4	*– 2,487 7 0*	7,623 13 0	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	
	385,083 11 0	1,036,361 16 2	110,606 16 10	752,991 10 8	362,193 10 2	314,682 8 11	355,638 18 8	127,510 6 8	3,445,068 19 1
On Railway Debenture Stock	—	707,099 0 2	13,946 5 11	230,555 13 6	—	—	—	19,124 19 6	970,725 19 1
£	385,083 11 0	1,743,460 16 4	124,553 2 9	983,547 4 2	362,193 10 2	314,682 8 11	355,638 18 8	146,635 6 2	4,415,794 18 2

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1927 to 31st March 1928—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1927.	Transactions during 1927–28.		Balance, 31st March 1928.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment	255 2 0	991 14 7	772 3 8	474 12 11
Pay of Indian Army Officers lent to Imperial Government	1,142 7 7	2,513 15 6	2,855 2 4	801 0 9
Expenditure on behalf of Command Paymasters	226 11 3	858 16 8	832 2 11	253 5 0
Accounts with Imperial Government: Miscellaneous	2 0 0	1,329 1 1	220 18 7	1,110 2 6
Miscellaneous Advances	3,143 14 10	—	1,143 14 10	2,000 0 0
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	16,611 11 0	7,493 0 7	8,454 4 6	15,650 7 1
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5	—	—	59,697 16 5*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	99,373 18 7	13,186 8 5	14,278 6 10	98,282 0 2

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	1,287 10 9	—	1,339 11 1	2,627 1 10
Currie Scholarship for Forest Students	35 5 4	35 10 0	44 6 4	44 1 8
Norman Memorial Fund	5 19 8	16 10 0	16 16 0	6 5 8
Sir Pertab Singh Memorial Fund	50 0 0	300 0 0	300 0 0	50 0 0
Pollock Memorial Fund	361 0 9	18 0 0	13 13 0	356 13 9
Mysore Debenture Stock Sinking Fund	59,697 16 5	2,706 4 8	2,706 4 8	59,697 16 5*
Indian Cadets at Sandhurst	*—486 17 11*	9,878 5 1	10,718 6 1	353 3 1
Income Tax	1,794 13 0	793,888 4 5	795,274 12 8	3,181 1 3
Civil Service Insurance Society	608 16 10	3,355 1 5	3,503 14 3	757 9 8
Miscellaneous Deposits	27 3 1	2,744 7 5	3,058 16 11	341 12 7
TOTAL £	63,381 7 11	812,942 3 0	816,976 1 0	67,415 5 11

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1927 to 31st March 1928.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau		216 15 5
TAXES ON INCOME: Expenditure in connection with Appeals from India		360 0 7
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:		
Rental paid to the South Behar Railway Company	30,000 0 0	
Miscellaneous expenditure:		
Furlough pay of officers on leave from India	584 9 7	
Advertising	58 12 7	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	169 16 8	
Cost of appeal case	285 13 6	
Expenditure in connection with Railway Accounts Report	5,374 18 4	
Advertising	29 10 2	
Miscellaneous charges	158 8 1	
		36,661 8 11
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000 0 0	
Deputation pay, allowances, &c., of officers attending the International Radio Conference at Washington	1,224 1 4	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Miscellaneous expenditure	966 1 1	
		24,190 2 5
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150 0 0	
		350 0 0
INTEREST ON ORDINARY DEBT:		
Management of Debt	86,013 9 8	
Expenses in connection with issue of new 4½ per cent. Loan	121,342 0 0	
Cost of advertisement of new 4½ per cent. Loan	2,835 4 0	
Stamp duty on Transfers and Powers of Attorney, &c.	10,398 3 0	
		220,588 16 8
GENERAL ADMINISTRATION:		
England:		
Law Charges	133 4 11	
Postage to India	333 9 3	
Telegrams to India and other places abroad	4,842 16 6	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	20,468 14 11	
	25,778 5 7	
Deduct: Contribution by His Majesty's Treasury £9,083 0 0		
Miscellaneous receipts 20 6 0		
	9,103 6 0	
		16,674 19 7
India:		
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS:		
Leave allowances of an officer and miscellaneous expenditure	438 18 11	
Miscellaneous: Indian Civil Service: Examination expenses	4,108 5 4	
		4,547 4 3
ADMINISTRATION OF JUSTICE:		
Miscellaneous expenditure in connection with Appeals from India		27 19 3
POLICE:		
Examination expenses in connection with appointments to the Police Service		154 17 3
Carried forward	£	303,772 4 4

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				303,772	4	4
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	1,598	5	0			
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	0	0			
Contingent expenses of the India Museum Collection at Kew	299	13	9			
Expenses in connection with the publication of "Kharosthi Inscriptions"	330	6	4			
Miscellaneous expenditure	138	0	0			
				3,566	5	1
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	83	0	0			
Pay of an Officer on leave from India and miscellaneous expenditure	530	0	3			
				613	0	3
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health (1926)	600	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	2,006	9	5			
Expenses in connection with Indian Medical Research Institute	497	13	6			
Miscellaneous expenditure	60	16	3			
				3,289	19	2
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome	1,650	0	0			
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	37	17	0			
Contribution to the Imperial Bureau of Mycology	600	0	0			
Leave pay of an Officer	203	0	9			
Miscellaneous expenditure	5	5	0			
				2,496	2	9
AVIATION:						
Contribution to the International Commission for Air Navigation, 1927	186	3	8			
Passages	78	0	0			
				264	3	8
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"	480	0	0			
Grant to the Royal Asiatic Society	315	0	0			
Expenditure of the India Office Library	2,266	15	7			
Expenditure of the Record Department of the India Office	424	18	7			
				3,486	14	2
MINT: Cost of assay of Indian coins				5	19	4
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	500	0	0			
Miscellaneous expenditure	16	2	7			
				516	2	7
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pension of a Military Officer in respect of civil employment (adjustment)				*—214*	*7*	*2*
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	6,104	14	10			
Deduct: Contribution by His Majesty's Treasury	*—3,496*	*0*	*0*			
				2,608	14	10
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	50,033	14	3			
Expenditure in connection with the League of Nations Assembly and Committees	3,147	16	1			
Expenditure in connection with the International Labour Conference	823	16	6			
Expenditure in connection with the International Economic Conference	342	5	4			
Expenditure in connection with the International Relief Union	50	14	9			
Expenditure in connection with the Conference on Communications and Transit	94	0	2			
Expenditure in connection with the Indian Statutory Commission	34	13	3			
Expenditure in connection with the Royal Commission on Indian Currency and Finance	189	10	3			
Expenditure in connection with the Royal Commission on Agriculture	3,206	14	4			
Contribution towards the School of Oriental Studies	1,250	0	0			
Relief and repatriation of destitute Indians	618	7	11			
Commission on pensions and leave allowances paid abroad	932	15	3			
Books and Newspapers supplied to India	159	10	3			
Cost of insignia of Indian Orders	621	13	6			
Subscriptions to Charities	65	5	0			
Charges for actuarial work performed for the India Office	686	0	0			
Sundry items	1,153	5	10			
				63,410	2	8
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE			£	383,815	1	8
Carried forward			£	383,815	1	8

	£	s.	d.	£	s.	d.
Brought forward - - - - - -				383,815	1	8
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway - - - - - -	349,945	14	8			
Bengal-Nagpur Railway - - - - - -	252,607	1	10			
Bengal and North-Western Railway - - - - -	163,315	9	4			
Bombay Baroda and Central India Railway - - -	1,559,074	8	4			
Burma Railways - - - - - - -	530,236	5	0			
Madras and Southern Mahratta Railway - - - -	1,126,827	16	6			
Rohilkund and Kumaon Railway - - - - -	20,849	9	4			
South Indian Railway - - - - - -	1,501,456	19	7			
Dronachellam-Kurnool Railway - - - - -	13,628	19	6			
				5,517,942	4	1
CIVIL WORKS:						
Initial Expenditure on the New Capital at Delhi - - - - - - - -				531	10	8
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA - £				5,902,288	16	5

SIDNEY TURNER,
Accountant-General.

INDIA OFFICE,
August 1928.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	27 16 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of Member of Executive Council	—	799 17 8
SECRETARIAT:		
Cost of copying Records	3 15 7	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	583 2 8	—
	586 18 3	799 17 8
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court of Madras	20 2 0	—
	70 2 0	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
MEDICAL (*Transferred*):		
Pay and allowances of an Officer on leave from India	389 5 4	—
CIVIL WORKS (*Transferred*):		
Pay and allowances of an Officer on leave from India	62 14 4	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—*304 14 0*	7,123 0 1
TOTAL £	832 2 5	7,952 17 9
	£8,785 0 2	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	486 12 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave pay, &c., of Adjutant of Governor's Bodyguard	—	99 4 9
Leave pay, &c., of an Assistant Surgeon and members of the Governor's Band	759 2 8	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	514 10 6	—
	1,273 13 2	99 4 9
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with an Appeal from India, &c.	21 0 8	—
	71 0 8	—
POLICE (*Reserved*):		
Law Charges in connection with an Appeal from India	25 5 0	—
Outfit allowance of an Officer on appointment	—	30 0 0
MEDICAL (*Transferred*):		
Pay, allowances, &c. of Officers on leave from India	483 12 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contribution of Aide-de-Camp to the Governor, lent from Imperial Service	—	150 0 0
Pensions of Military Officers in respect of Civil employment	195 0 8	10,027 1 1
	195 0 8	10,177 1 1
TOTAL £	2,535 3 6	10,306 5 10
	£12,841 9 4	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	450 11 1	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay, &c., of members of the Governor's Band	122 8 10	—
Cost of passage of an Aide-de-Camp to the Governor	—	57 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	603 14 3	—
	726 3 1	57 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Equipment and voyage allowance of a High Court Judge on appointment	—	500 0 0
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India, &c.	40 8 5	—
	90 8 5	500 0 0
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
Pay of an Officer on leave from India	—	20 17 0
	—	80 17 0
MEDICAL (*Transferred*):		
Pay of an Officer on leave from India	288 2 11	—
Micellaneous	10 5 0	—
	298 7 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	565 17 4	2,404 12 8
TOTAL £	2,131 7 10	3,042 9 8
	£5,173 17 6	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	1 11 2	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Outfit allowance of the Governor on appointment	—	400 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	689 9 4	—
	689 9 4	400 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India, &c.	96 14 2	—
	146 14 2	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	104 13 9	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
EDUCATION (*Transferred*):		
UNIVERSITY: Pay of Officers on leave from India	408 10 4	—
MEDICAL (*Transferred*):		
Pay of an Officer on leave from India	405 0 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	47 0 4	2,975 12 6
TOTAL £	1,802 19 1	3,435 12 6
	£5,238 11 7	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
IRRIGATION REVENUE ACCOUNT:		
IRRIGATION WORKING EXPENSES:		
Portion of furlough pay of an Officer on leave from India -	46 16 11	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Pay of Aide-de-Camp to the Governor on leave from India -	—	156 15 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - -	487 1 8	—
	487 1 8	156 15 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - - -	50 0 0	—
Law Charges in connection with Appeals from India, &c. - -	141 13 3	—
	191 13 3	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment - - -	—	120 0 0
MEDICAL (*Transferred*):		
Pay and allowances of Officers on leave from India - -	784 3 7	108 15 10
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment -	130 8 0	4,546 4 8
TOTAL - £	1,640 3 5	4,931 15 6
	£6,571 18 11	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	2 7 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Outfit allowance of Governor on appointment	—	300 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	541 19 5	—
	541 19 5	300 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law charges in connection with an Appeal from India, &c.	21 7 3	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
Pay of Officers on leave, &c.	—	549 15 5
	—	579 15 5
PORTS AND PILOTAGE (*Reserved*):		
Portion of Pay of an Officer on leave	—	77 12 10
MEDICAL (*Transferred*):		
Pay of Officers on leave from India	143 3 4	1,002 17 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	*—733 6 6*	7,614 5 4
TOTAL £	*—24 9 6*	9,574 10 11
	£9,550 1 5	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Thakur Ashutosh Deo Ghatwal *v.* Bausidhar Shroff	305 11 6	—
Kumar Kamakhya Narayan Singh *v.* Ram Raksha Singh and others	428 3 0	—
	733 14 6	—
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	377 6 5	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Equipment and voyage allowance of Chief Justice on appointment	—	500 0 0
Law charges in connection with Appeals* from India and in connection with amendment of Letters Patent constituting High Court at Patna	90 4 0	—
	140 4 0	500 0 0
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	9,682 9 11
TOTAL £	1,251 4 11	10,212 9 11
	£11,463 14 10	

* Balmukand Das *v.* King-Emperor.
Ghulam Nabi and another *v.* King-Emperor.
Ramgoo and others *v.* King-Emperor.
Bira Dube *v.* King-Emperor.

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	4 14 0	—
IRRIGATION (*Reserved*):		
Law Charges in connection with an Appeal from India	3 5 2	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave allowances of Governor and Member of Executive Council	—	1,499 19 11
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	32 10 4	1,888 14 9
MISCELLANEOUS (*Reserved*):		
Subventions to Universities for training of Indian Civil Service Probationers	319 0 2	—
TOTAL £	359 9 8	3,418 14 8
	£3,778 4 4	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1927 to the 31st March 1928.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Equipment allowance of Governor on appointment - -	—	200 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers - - - - - - - -	133 15 7	—
	133 15 7	200 0 0
POLICE (*Reserved*):		
Pay of Officers on leave from India - - - - -	—	1,126 15 7
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment - -	47 16 5	1,790 13 4
TOTAL - - £	181 12 0	3,117 8 11
	£3,299 0 11	

INDIA OFFICE,
August 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1927–28.

	Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted.
RAILWAY REVENUE ACCOUNT (Non-voted):	£	£	£	£
STATE RAILWAYS—INTEREST ON DEBT:				
Bombay Baroda and Central India Railway	*385,100*	*385,084*	*16*	—
East Indian Railway	*1,743,400*	*1,743,461*	—	*61*
Eastern Bengal Railway (including Bengal Central Railway).	*124,600*	*124,553*	*47*	—
Great Indian Peninsula Railway	*965,200*	*965,182*	*18*	—
Indian Midland Railway	*18,400*	*18,365*	*35*	—
Madras Railway	*362,200*	*362,194*	*6*	—
Oude and Rohilkund Railway	*314,700*	*314,682*	*18*	—
Scinde Punjab and Delhi Railway	*355,600*	*355,639*	—	*39*
South Indian Railway	*146,600*	*146,635*	—	*35*
(1) Interest on Capital Outlay not charged to Revenue. { Original *3,230,500*; Supply. *−24,500* }	*3,206,000*	*3,170,443*	*35,557*	—
Oude and Rohilkund Railway Discount Sinking Fund ...	*7,900*	*7,884*	*16*	—
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	*79,400*	*79,391*	*9*	—
(2) Bengal-Nagpur Railway	*306,500*	*310,215*	—	*3,715*
Bengal and North-Western Railway (Tirhoot Railway) ...	*35,000*	*35,000*	—	—
" " " " (Sinking Fund)	*1,300*	*1,275*	*25*	—
Bombay Baroda and Central India Railway	*95,000*	*94,998*	*2*	—
Burma Railways	*112,500*	*112,500*	—	—
Madras and Southern Mahratta Railway	*284,000*	*284,045*	—	*45*
Ditto (Mysore Railway) ...	*48,000*	*48,000*	—	—
(2) South Indian Railway	*135,700*	*145,505*	—	*9,805*
Totals ... ... Non-voted	*8,727,100*	*8,705,051*	*Net saving 22,049*	
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company Voted ...	30,000	30,000	—	—
(3) Miscellaneous ... ... Voted ...	500	643	—	143
Totals ... ... Voted ...	30,500	30,643	—	143
MISCELLANEOUS RAILWAY EXPENDITURE:				
(4) Miscellaneous ... ... { Voted ...	4,500	6,018	—	1,518
{ Non-voted	—	*389*	—	*389*
Totals ... ... { Voted ...	4,500	6,018	—	1,518
{ Non-voted	—	*389*	—	*389*
GRANT No. 23:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury. Voted ...	22,000	22,000	—	—
(1) Sundry items ... ... { Voted	100	1,224	—	1,124
{ Non-voted Supply.	*1,900*	*1,707*	*193*	—
Totals ... ... { Voted ...	22,100	23,224	—	1,124
{ Non-voted	*1,900*	*1,707*	*193*	—
GRANT No. 24:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
(1) Contingencies ... ... { Voted ...	1,200	966	234	—
{ Non-voted	*3,100*	*2,974*	*126*	—
Capital outlay:				
Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line. Voted ...	500	500	—	—
Deduct: Contribution by H.M. Treasury towards the maintenance of the Arabistan line. Voted ...	150	150	—	—
Rounding	50	—	50	—
Totals ... ... { Voted ...	1,600	1,316	284	—
{ Non-voted	*3,100*	*2,974*	*126*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The grant represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916–17) on £55,720,115, the total expenditure to 31st March 1917, *plus* one year's interest at an estimated rate of 5·2848 per cent. on £25,606,086 (£23,125,986, the total expenditure from 1st April 1917 to 31st March 1927, *plus* £2,480,100, moiety of the Revised Estimate for 1927–8). The moiety of expenditure for the year 1927–28 was, however, £41,734 less than the Estimate. The rate of interest adopted in the Account is lower than the estimated rate owing to the inclusion in the calculation of the capital of the new 4½ per cent. Loan, on which no interest fell due in the financial year.

(2) The excess over the grant is due to debentures having been renewed at higher rates of interest than was anticipated at the time of framing the Budget.

(3) The "Voted" excess is due to payments in respect of leave allowances being heavier than was anticipated when the Budget was framed.

(4) The "Voted" excess is caused (1) by expenditure in connection with the investigation of Railway Accounts being heavier than was anticipated and (2) by expenditure in connection with a Privy Council appeal case (Tamboli *v.* Great Indian Peninsula Railway) regarding which no information was available when the Budget was framed. The non-votable expenditure is mainly in respect of an arrear charge of £367 10s., representing the civil pension of a former Government Director of Indian Railway Companies for the period 1st April to 30th September 1923.

(3) and (4). The excess on (3) is covered by reappropriation of £200, as advised by telegram from the Viceroy (Railway Department) dated 27th March 1928. The "Voted" excess of £1,518 on (4) is partly covered by a reappropriation of £1,500, advised in the same telegram. The uncovered excess of £18 is caused by a reclassification of certain items for which, at the date of the above-quoted telegram, provision was made under (3).

Grant No. 23.

(1) The "Voted" excess is occasioned by expenditure in connection with the International Radio Conference at Washington for which no provision existed in the Budget. £1,100 of this is covered by the revised distribution of the Grant as shown in the statement enclosed with letter from the Financial Adviser, Posts and Telegraphs, dated 31st March 1928, No. 9, Budget 28, leaving a net excess of £24.

Grant No. 24.

(1) The "Voted" provision was reduced to £1,102 10s. in the revised grant forwarded with letter No. 21 G.P.T. from Department of Industries and Labour.

			£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
GRANT No. 25:							
INTEREST ON ORDINARY DEBT:							
Interest on Loans contracted in England under various Acts.	Non-voted	Original	8,868,900	8,975,700	8,974,367	1,333	—
		Supply.	106,800				
Interest portion of Railway Annuities.	Non-voted	Original	1,996,300	1,996,500	1,996,444	56	—
		Supply.	200				
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted			970,700	970,726	—	26
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Non-voted			890,400	890,390	10	—
Discount Sinking Funds ...	Non-voted			67,800	67,719	81	—
Rounding	Non-voted Supply. ...			−25	—	—	25
Deduct—Interest on Debt : Railways.	Non-voted	Original	7,654,200	7,629,700	7,594,122	35,578	—
		Supply.	−24,500				
(1) Management of Debt	Voted	Original	84,100	146,200	207,356	—	61,156
		Supply.	62,100				
Miscellaneous	Voted			13,600	13,233	367	—
Totals	Non-voted	Gross ...		12,901,075	12,899,646	Saving 1,429	—
		Deductions ...		7,629,700	7,594,122	35,578	—
		Net ...		5,271,375	5,305,524	—	Excess 34,149
	Voted			159,800	220,589	—	Excess 60,789
GRANT No. 26:							
INTEREST ON OTHER OBLIGATIONS:							
(1) Indian Military Widows' and Orphans' Fund.	Non-voted			7,700	9,184	—	1,484
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted			100	65	35	—
Totals				7,800	9,249	Net excess	1,449
GRANT No. 69:							
CIVIL WORKS:							
Sundry items	Voted			600	516	84	—
	Non-voted			100	96	4	—
GRANT No. 70:							
SUPERANNUATION:							
Superannuation and Retired Allowances:							
India Office Establishment ...	Non-voted			65,300	67,047	—	1,747
High Court Judges	Non-voted			800	750	50	—
Indian Civil Service... ...	Non-voted			1,100	1,107	—	7
Other Civil Services in India...	Non-voted			700	253	447	—
Gratuities	Non-voted			500	—	500	—
Military, Medical, and Navy Funds.	Non-voted			361,000	345,606	15,394	—
Miscellaneous pensionary payments.	Non-voted			2,800	2,149	651	—
Pensions of Military and Marine Officers in respect of Civil employment.	Voted			—	−214	214	—
Do. do.	Non-voted			10,000	15,235	—	5,235
Totals	Non-Voted			442,200	432,147	Net saving	10,053
	Voted			—	−214		214
GRANT No. 71:							
STATIONERY AND PRINTING:							
(1) Stationery Printing, and Bookbinding for the India Office.	Voted			6,900	6,104	796	—
Deduct: Recoverable from the Home Government.	Voted			3,500	3,496	—	4
Totals				3,400	2,608	Net saving	792

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Grant No. 25.

(1) This excess is occasioned by the issue charges in respect of the new 4½ per cent. Loan. It is covered by reappropriation of £64,875 from Indian Grant.

Grant No. 26.

(1) The Fund balances on which interest is calculated have increased at a more rapid rate than was anticipated.

Grant No. 71.

(1) Of this saving £400 was removed by reappropriation.

GRANT No. 82:—Expenditure in England under the control of the Secretary of State.

		Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
A. INDIA OFFICE ESTABLISHMENT:					
A 1. Salaries	Non-voted	*191,300*	*187,685*	*3,615*	—
A 2. *Deduct*: Recoverable from Home Government.	Non-voted	*101,000*	*101,818*	*818*	—
A 2 (1). Miscellaneous Receipts	Non-voted	*2,100*	*2,187*	*87*	—
B. INDIA OFFICE EXPENSES:					
B 1. Postage and Telegrams to India	Voted	6,500	5,177	1,323	—
B 2. National Health Insurance ...	Non-voted	*400*	*387*	*13*	—
B 3. Office Contingencies ...	Voted	21,300	20,469	831	—
	Non-voted	*1,200*	*1,026*	*174*	—
B 4. Miscellaneous expenditure ...	Voted	5,600	133	5,467	—
	Non-voted	*2,500*	*56*	*2,444*	—
B 5. *Deduct*:					
Recoverable from Home Government.	Voted	9,100	9,083	—	17
Miscellaneous Receipts ...	Voted	100	20	—	80
C. INDIA AUDIT ESTABLISHMENT:					
C 1. Salaries	Non-voted	*16,200*	*16,183*	*17*	—
C 3. *Deduct*: Recoverable from Home Government.	Non-voted	*3,400*	*3,437*	*37*	—
C 4. *Deduct*: Chargeable to High Commissioner.	Non-voted	*7,500*	*7,500*	—	—
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:					
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	52,000	50,034	1,966	—
D 2. Other expenditure	Voted	7,800	3,148	4,652	—
	Non-voted	—	*1,325*	—	*1,325*
E. MISCELLANEOUS CIVIL CHARGES:					
E 1. Customs	Voted	300	217	83	—
E 2. Taxes on Income	Voted	—	360	—	360
E 3. General Administration (India)	Voted	—	4,547	—	4,547
	Non-voted	—	*1,279*	—	*1,279*
E 4. Administration of Justice ...	Voted	—	28	—	28
E 5. Jails and Convict Settlements	Non-voted	*100*	*57*	*43*	—
E 6. Police	Voted	200	155	45	—
E 7. Ports and Pilotage	Non-voted	*100*	*249*	—	*149*
E 8. Scientific Departments ...	Voted	3,800	3,566	234	—
	Non-voted	*500*	*756*	—	*256*

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A 1.—The saving is partly due to variation in the cost of living figure and partly to payments being carried forward to 1928–9.

A 2.—The excess over the estimated receipt is due to variation in the cost of living figure.

B 1.—The saving is almost entirely in respect of telegrams, due largely to a reduction in cable rates and to the fact that some messages are now transmitted by wireless.

B 4.—The sums of £5,400 Voted and £1,500 Non-voted in these grants have been erroneously obtained under this head. They were estimated for under the sub-head "Administration in India" and should have been so classified under the heading "E. Miscellaneous Civil Charges."

D 2.—The votable saving is mainly due to the fact that a Prince who was already in Europe attended the Assembly, whereas provision existed in the Budget for the expense of bringing a Prince specially from India for the duty, and to the fact that some of the expenditure proved to be of a non-votable nature.

E 2 and 4.—This expenditure was in respect of Appeal cases. No information regarding them was available when the Budget was framed. The excess has been covered by reappropriation.

E 3.—The estimates under this head were £5,400 Voted and £1,500 Non-voted (see Note B 4 above). The Voted saving of £853 is arrived at as follows:—The Budget contained provision of £800 for a portrait of the late Viceroy and £1,250 on account of University subventions for the training of Indian Civil Service Probationers. The first-named amount has not yet been disbursed and the University subventions are now charged against Provincial Revenues. On the other hand, the estimate for Indian Civil Service Examination expenses was exceeded by £758, and £439 was disbursed in respect of pay and miscellaneous expenses. The Voted expenditure has been covered by reappropriation.

E 7 and 8.—The excess is caused by the issue of leave pay, regarding which no information was available when the Budget was framed.

GRANT No. 82—*cont.*

		Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
E. MISCELLANEOUS CIVIL CHARGES—*cont.*					
E 9. Medical	Voted	500	613	—	113
	Non-voted	*1,000*	*347*	*653*	—
E 10. Public Health	Voted	1,200	3,290	—	2,090
E 11. Agriculture	Voted	1,800	2,496	—	696
E 12. Aviation	Voted	300	264	36	—
E 13. Miscellaneous Departments: Miscellaneous	Voted	5,500	3,487	2,013	—
	Non-voted	*400*	*303*	*97*	—
E 14. Mint	Voted	100	6	94	—
Miscellaneous:					
E 15. International Labour Conference.	Voted	500	824	—	324
	Non-voted	*1,000*	*363*	*637*	—
E 16. Economic Conference ...	Voted	1,500	342	1,158	—
	Non-voted	—	*216*	—	*216*
E 17. Royal Commission on Currency and Exchange.	Voted	—	190	—	190
E 18. Other Commissions and Committees.	Voted	500	—	500	—
E 19. Secret Service Expenditure ...	Non-voted	*7,000*	*5,000*	*2,000*	—
E 20. Grant-in-aid	Voted	1,200	1,250	—	50
E 21. Relief and repatriation of destitute natives of India.	Voted	1,000	618	382	—
E 22. Royal Commission on Agriculture in India.	Voted	1,200	3,207	—	2,007
	Non-voted	*19,800*	*12,282*	*7,518*	—
E 23. Imperial Conference ...	Non-voted	—	*—74*	*74*	—
E 24. International Relief Union ...	Voted	—	51	—	51
	Non-voted	—	*42*	—	*42*
E 25. Indian Statutory Commission	Voted	—	34	—	34
	Non-voted	—	*3,107*	—	*3,107*
E 26. Conference on Import and Export Prohibitions.	Non-voted	—	*650*	—	*650*
E 27. Conference on Communications and Transit.	Voted	—	94	—	94
	Non-voted	—	*53*	—	*53*
E 28. Other Charges	Voted	11,200	3,619	7,581	—
	Non-voted	*2,000*	*1,659*	*341*	—
Totals	Non-voted	*129,500*	*118,009*	*Net saving*	*11,491*
	Voted	114,800	99,116		15,684

Non-voted Expenditure.

ECCLESIASTICAL: (1) Sundry items...	*100*	*20*	*80*	—
POLITICAL: (2) Sundry items...	*7,500*	*—1,111*	*8,611*	—
WATCH AND WARD: (3) Sundry items...	*1,000*	*818*	*182*	—
TERRITORIAL AND POLITICAL PENSIONS: (4) Members of the family of the late Maharajah Duleep Singh. Original *10,600*; Supply. *500*	*11,100*	*10,314*	*786*	—
(5) Members of the Bengal Nizamut family...	*500*	*423*	*77*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 9.—Votable furlough pay was heavier than anticipated and non-votable lighter. £100 of the excess has been covered by reappropriation.

E 10.—The excess is made up of increased expenditure in respect of the Indian Pilgrimage Agency at Jeddah and of expenditure in connection with the Indian Medical Research Institute. It has been covered by reappropriation.

E 11.—Mainly due to the fact that two annual contributions to the Institute of Agriculture, Rome, were paid during the year. The excess has been covered by reappropriation.

E 13.—The votable saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.

E 15.—The votable excess has been covered by reappropriation.

E 17.—The expenditure is in respect of belated charges for printing and postage. It has been covered by reappropriation.

E 18.—The provision under this head has been utilised, by reappropriation, to cover the charges under heads E 17, 24, 25 and 27.

E 20.—This excess, due to the rounding downwards of the estimate in framing the demand, has been covered by reappropriation.

E 22.—The voted excess is due to the duration of the Commission's stay in England being greater than was anticipated. It has been covered by reappropriation.

E 24, 25, 26, 27.—Expenditure not foreseen when the Budget was prepared. The votable expenditure has been covered by reappropriation from E 18.

E 28.—The provision voted for miscellaneous charges proved to be in excess of requirements. £5,680 of the saving has been utilised by reappropriation.

Political.—The saving is due to receipts in respect of Diplomatic and Consular Expenditure in Persia being more than was anticipated.

Military Expenditure (Non-voted).

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—EFFECTIVE:						
Payments to War Office for British Troops serving in India.	... ...	1,400,000	1,400,000	1,400,000	—	—
Discharge Gratuity and Deferred Pay of British Troops.	Original	51,000	52,000	48,244	3,756	—
	Supply.	1,000				
Furlough Allowances and Voyage Pay of British Troops serving in India.	Original	152,000	143,000	137,048	5,952	—
	Supply.	−9,000				
Furlough Allowances: Indian Army Regimental	Original	287,000	265,000	257,564	7,436	—
	Supply.	−22,000				
(1) Indian Army Service Corps	Original	45,000	44,000	49,488	—	5,488
	Supply.	−1,000				
Royal Army Service Corps	...	...	6,000	4,395	1,605	—
(2) Unemployment Insurance	Original	85,000	78,500	71,742	6,758	—
	Supply.	−6,500				
National Health Insurance	Original	38,800	37,500	37,281	219	—
	Supply.	−1,300				
Contributory Pensions Act, 1925 ...	Original	117,500	112,200	110,422	1,778	—
	Supply.	−5,300				
Marriage Allowances and Allotments: British Troops	Original	352,000	402,000	400,005	1,995	—
	Supply.	50,000				
Indian Army	Original	45,000	50,000	50,699	—	699
	Supply.	5,000				
Bounties to British Troops for extension of service.	Supply.	...	100	96	4	—
Pay of Second Lieutenants on appointment.	Original	6,500	6,400	5,079	1,321	—
	Supply.	−100				
Stores taken to India with Troops:						
(3) Clothing	...	...	15,500	21,241	—	5,741
Ordnance	...	...	25,000	24,935	65	—
(4) Consolidated Clothing Allowances ...	...	...	2,500	8,268	—	5,768
Miscellaneous Army Charges: Fighting units	...	...	3,000	1,774	1,226	—
Supply and Transport	...	...	2,000	1,419	581	—
Educational and Instructional Charges ...	...	...	60,000	61,512	—	1,512
Hospitals: Furlough Allowances and miscellaneous expenditure.	Original	100,000	97,000	94,670	2,330	—
	Supply.	−3,000				
Veterinary: Furlough Allowances and miscellaneous expenditure.	Original	3,100	4,500	3,265	1,235	—
	Supply.	1,400				
Arsenals: Furlough Allowances and miscellaneous expenditure.	Original	30,500	25,500	23,213	2,287	—
	Supply.	−5,000				
Ordnance and Clothing Factories: Miscellaneous expenditure.	...	...	100	7	93	—
Staff: Furlough Allowances and miscellaneous expenditure.	Original	70,000	78,000	74,549	3,451	—
	Supply.	8,000				
(5) Gratuities and Allowances to surplus Officers of the Indian Army.	Original	16,000	20,600	17,105	3,495	—
	Supply.	4,600				
Contributions towards Aden Expenditure	...	...	250,000	250,000	—	—
Indian Sandhurst Committee	Supply.	...	100	1	99	—
Indian Troop Service and Sea Transport.	Original	633,000	458,000	455,616	2,384	—
	Supply.	−175,000				
Land Transport	...	...	1,000	597	403	—
Miscellaneous	Original	30,000	31,000	29,981	1,019	—
	Supply.	1,000				
Totals—Army—Effective ...	Original	3,827,500	3,670,500	3,640,216	Net saving £30,284	
	Supply.	−157,000				

Explanations of the causes of variation between Expenditure and Grant.

(1) This excess is due mainly to the effect of transfers to the Indian Army Service Corps which were not anticipated when the estimate was framed.

(2) The saving is largely due to an adjustment in respect of the financial year 1926–27.

(3) and (4) Excesses are brought about by adjustment of arrear accounts.

(5) Provision was made for payments to several officers residing in the Colonies, some of which were not claimed.

Military Expenditure (Non-voted).

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—NON-EFFECTIVE:						
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	Original	1,150,300	1,153,400	1,153 408	—	8
	Supply.	3,100				
(1) Pay of Non-effective Colonels of Royal Artillery.	...	...	1,200	981	219	—
Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	Original	1,900,000	1,950,000	1,924,002	25,998	—
	Supply.	50,000				
Wound Pensions and Gratuities	Original	15,000	13,000	11,867	1,133	—
	Supply.	−2,000				
Miscellaneous Pensions, &c.	Original	237,400	233,200	225,901	7,299	—
	Supply.	−4,200				
Indian Military Service Family Pensions	Original	225,000	229,000	228,487	513	—
	Supply.	4,000				
Totals—Army—Non-Effective	Original	3,528,900	3,579,800	3,544,646	Net saving £35,154	
	Supply.	50,900				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India		...	100,000	98,150	1,850	—
Discharge Gratuities	Original	200	2,000	1,980	20	—
	Supply.	1,800				
Furlough and Voyage Pay	Original	11,000	10,000	7,957	2,043	—
	Supply.	−1,000				
National Health Insurance		...	1,200	1,187	13	—
Unemployment Insurance	Original	700	3,000	2,905	95	—
	Supply.	2,300				
Contributory Pensions Act, 1925 ...	Original	3,500	3,600	3,365	235	—
	Supply.	100				
(1) Marriage Allowances and Allotments ...	Original	50,000	95,000	99,803	—	4,803
	Supply.	45,000				
Stores taken to India...	Original	900	1,100	585	515	—
	Supply.	200				
Consolidated Clothing Allowances ...	Original	1,000	2,000	1,278	722	...
	Supply.	1,000				
Cost of Sea Transport	Original	25,000	34,800	34,760	40	—
	Supply.	9,800				
Miscellaneous		...	1,000	471	529	—
Air Ministry: Non-Effective Charges ...	Original	15,000	15,800	15,800	—	—
	Supply.	800				
Totals—Royal Air Force ...	Original	209,500	269,500	268,241	Net saving £1,259	
	Supply.	60,000				
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	Original	100,000	100,100	100,022	78	—
	Supply.	100				
Royal Indian Marine Furlough Pay ...	Original	16,000	15,000	13,359	1,641	—
	Supply.	−1,000				
Royal Indian Marine: Gratuities and Allowances to surplus officers.	Original	6,800	9,900	9,896	4	—
	Supply.	3,100				
(1) Sundry items		...	18,000	8,876	9,124	—
Royal Indian Marine Retired Pay ...	Original	47,000	51,000	50,348	652	—
	Supply.	4,000				
Indian Navy Retired Pay	Original	400	300	193	107	—
	Supply.	−100				
Totals—Marine	Original	188,200	194,300	182,694	11,606	—
	Supply.	6,100				
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay... ...	...	...	15,000	15,595	—	595
TOTAL MILITARY EXPENDITURE	Original	7,769,100	7,729,100	7,651,392	Net saving £77,708	
	Supply.	−40,000*				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Army Non-Effective.

(1) The one officer, whose allowances were classified under this head, died in February 1928.

Royal Air Force.

(1) The excess is caused by an advance to the Air Ministry at the end of March 1928 in respect of that month.

Marine.

(1) The sum of £10,000 provided for payment to the Admiralty in connection with the replacement of the *Elphinstone* was not disbursed. On the other hand, there is an excess of £876 over the estimate for miscellaneous expenditure.

* Transferred by reappropriation to Indian Estimate, *vide* telegram from Viceroy to Secretary of State, No. 412 B, dated 10th March 1928.

Railway Capital Account.

	Original Allotment by Railway Board.	Modifications sanctioned by Railway Board.	Modified Allotment.	Expenditure.	Expenditure compared with modified Allotment. Less.	More.
STATE RAILWAYS WORKED BY COMPANIES:	£	£	£	£	£	£
Stores, Establishment Charges, &c. (Voted):						
Assam Bengal Railway:						
Works	103,900	228,800	332,700	316,067	16,633	—
General Purposes	32,700	*−1,700*	31,000	33,879	—	2,879*
Bengal-Nagpur Railway:						
Works	492,300	*−264,200*	228,100	132,381	95,719	—
General Purposes	207,700	*−91,000*	116,700	120,226	—	3,526*
Bengal and North-Western Railway:						
Works	45,900	6,500	52,400	108,725	—	56,325*
General Purposes	75,800	—	75,800	54,590	21,210	—
Bombay, Baroda, and Central India Railway:						
Works	1,147,000	175,300	1,322,300	1,307,455	14,845	—
General Purposes	243,000	11,200	254,200	251,620	2,580	—
Burma Railways:						
Works	252,500	148,800	401,300	384,913	16,387	—
General Purposes	153,000	32,600	185,600	145,323	40,277	—
Madras and Southern Mahratta Railway:						
Works	970,000	*−74,500*	895,500	875,527	19,973	—
General Purposes	230,000	38,500	268,500	251,301	17,199	—
Rohilkund and Kumaon Railway:						
Works	9,100	600	9,700	6,668	3,032	—
General Purposes	20,200	*−5,400*	14,800	14,181	619	—
South Indian Railway:						
Works	1,417,900	*−47,500*	1,370,400	1,295,690	74,710	—
General Purposes	206,200	10,400	216,600	205,767	10,833	—
Dronachellam-Kurnool Railway:						
Works	—	—	—	13,629	—	13,629
Less anticipated savings	*1,638,300*	1,638,300	—	—	—	—
Totals ... Voted	3,968,900	1,806,700	5,775,600	5,517,942	*Net saving* 257,658	

* These excesses are covered by reappropriations of £4,000, £4,000 and £57,000 respectively from Bengal Nagpur Railway: Works Allotment made by the Secretary of State.

The expenditure of £13,629 in respect of the Dronachellam-Kurnool Railway has not been formally covered by reappropriation as the charges were only transferred to this section of the Account (from the Remittance Section) in June 1928 at the request of the Auditor-General.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted.
			£	£	£	£
Discharge of Railway Debentures ...	Non-voted	... Original	*2,488,900*	*500,000*	*1,988,900*	—

GRANT No. 92:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	Voted	—	532	—	532
„ „	Non-voted	*500*	*17,583*	—	*17,083*

GRANT No. 93:—Interest Free Advances.

Miscellaneous	Voted	... Original	1,000	—	1,000	—

Explanations of the causes of variation between Expenditure and Grant.

Grant No. 92.

The "Voted" excess is covered by reappropriation of £600. An allotment in respect of the "Non-voted" expenditure was included in a statement enclosed with copy of letter No. A.G. 19/454 of the 30th March 1928 from the Government of India, Department of Industries and Labour (Public Works Branch), to the Secretary, New Capital Committee.

Grant No. 93.

The provision proved to be unnecessary.

India Office,
December 1928.

Sidney Turner,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

India Audit Office,
27th February 1929.

W.A. Sturdy,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

GRANT No. XXXV.

		Final appropriation.	Actuals.	Excess over final appropriation.	Savings over final appropriation.	Net reappropriation sanctioned by competent authorities. Voted only.	Remaining Excess.	Remaining Saving.
		£	£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with appeals from India.	Voted	1,000	28	—	972	*—607*	—	365
(2) GENERAL ADMINISTRATION (*Reserved*):								
University subventions	Voted	600	583	—	17	100	—	117
Sundry items	Voted	100	4	—	96	*—100*	4	—
Leave salaries	Non-voted Supply.	*802*	*800*	—	*2*	—	—	*2*
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	100	70	—	30	7	—	37
(4) POLICE (*Reserved*):								
Sundry items	Voted	20	—	—	20	—	—	20
	Non-voted	*100*	*30*	—	*70*	—	—	*70*
(5) SCIENTIFIC DEPARTMENTS (*Transferred*):								
Sundry items	Voted	400	—	—	400	*—400*	—	—
(6) EDUCATION (*Transferred*):								
Sundry items	Voted	100	—	—	100	*—100*	—	—
(7) MEDICAL (*Transferred*):								
Leave salaries and deputation pay.	Voted	500	389	—	111	*—100*	—	11
(8) PUBLIC HEALTH (*Transferred*):								
Sundry items	Voted	100	—	—	100	*—100*	—	—
(9) AGRICULTURE (*Transferred*):								
Sundry items	Voted	100	—	—	100	*—100*	—	—
(10) INDUSTRIES (*Transferred*):								
Sundry items	Voted	100	—	—	100	*—100*	—	—
(11) CIVIL WORKS (*Transferred*):								
Leave salaries and deputation pay.	Voted	—	63	63	—	100	—	37
Sundry items	Voted	100	—	—	100	*—100*	—	—
(12) SUPERANNUATION (*Reserved*):								
Portions of pensions of Military Officers in respect of civil employment.	Voted	300	*—305*	—	605	*—600*	—	5
	Non-voted Original *4,400*							
	Supply. *2,800*	*7,200*	*7,123*	—	*77*	—	—	*77*
Totals	Non-voted	*8,102*	*7,953*	Net saving *149*	—	—	Net saving *149*	
	Voted	3,520	832		2,688	*—2,100*		588

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Anticipated payments in respect of appeal cases did not materialise.

(5) Payments which were expected in connection with the publication of the "Flora of Madras" were not made within the financial year.

(6), (8), (9), (10) Provision for contingencies was made, but was not required.

(12) The "Voted" provision proved unnecessary. The proportion of pension of the officer concerned proved not to be a charge against Madras revenues, consequently no charge was made, and the charge made in 1926–27 was written back.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

GRANT No. 34.		Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
(1) LAND REVENUE (*Reserved*): Law Charges in connection with Appeals from India.	Voted	900	487	413	—
(2) GENERAL ADMINISTRATION (*Reserved*): Sundry items	Voted	795	1,274	—	479
	Non-voted Supply. ...	*100*	*99*	*1*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*): Sundry items	Voted	100	71	29	—
(4) POLICE (*Reserved*): Sundry items	Voted	—	25	—	25
	Non-voted	*100*	*30*	*70*	—
(5) EDUCATION (*Transferred*): Sundry items	Voted	100	—	100	—
(6) MEDICAL (*Transferred*): Sundry items	Voted	700	484	216	—
(7) PUBLIC HEALTH (*Transferred*): Sundry items	Voted	200	—	200	—
(8) CIVIL WORKS (*Transferred*): Sundry items	Voted	100	—	100	—
(9) SUPERANNUATION (*Reserved*):	Voted	400	195	205	—
	Non-voted Original *8,000* / Supply. *2,200*	*10,200*	*10,177*	*23*	—
TOTALS	(*Reserved*) Non-voted	*10,400*	*10,306*	*94*	—
	(*Reserved*) Voted ...	2,195	2,052	Net saving £143	
	(*Transferred*) Voted ...	1,100	484	616	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) No expenditure was incurred in connection with the appeal case of Bomanji Ashashir Wadia and others *v.* Secretary of State in respect of which a provision of £400 was made.

(2) The "Voted" excess is mainly due to the issue of pay and allowances to an Assistant Surgeon for which no provision existed in the Budget. The excess has been covered by reappropriation.

(4) The "Voted" excess is due to the expenses of an appeal case regarding which no information was available when the Budget was framed. It has been covered by reappropriation.

(5), (7) and (8) Provision was made for unforeseen expenditure, but none was incurred.

(6) The "Voted" saving is due to the fact that payments of leave allowances to an officer of the Indian Medical Department were less than anticipated.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

GRANT No. 28.

					Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
			£		£	£	£	£
(1) LAND REVENUE (*Reserved*):								
Law Charges in connection with Appeals from India.	Voted	...	...		1,900	451	1,449	—
(2) GENERAL ADMINISTRATION (*Reserved*):								
Sundry items	Voted	...	...		950	726	224	—
Cost of passage of A.D.C. to Governor.	Non-voted	...	...		—	*57*	—	*57*
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Sundry items	Voted	...	...		100	90	10	—
Equipment and voyage allowance of High Court Judge on appointment.	Non-voted	Supply.	...		*500*	*500*	—	—
(4) POLICE (*Reserved*):								
Sundry items	Non-voted	...	*100*		*100*	*81*	*19*	—
(5) MEDICAL:								
Sundry items (*Transferred*)	Voted	...	...		200	298	—	98
(*Transferred*)	Non-voted	Original	*1,900*		*800*	—	*800*	—
		Supply	*—1,100*					
(6) SUPERANNUATION (*Reserved*)								
Portions of pensions of Military and Marine Officers in respect of civil employment.	Voted	...	...		—	566	—	566
	Non-voted	Original	*8,300*		*2,500*	*2,405*	*95*	—
		Supply.	*—5,8 0*					
								Saving,
TOTALS	Non-voted	...	...		*3,900*	*3,043*		*857*
	Voted	...	...		3,150	2,131		1,019

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Provision was made for expenditure in several appeal cases in respect of which no payments were necessary during the year. £1,353 of the saving has been removed by reappropriation.

(2) The "Non-voted" excess was due to a charge for passage of A.D.C. to the Governor, which was not anticipated when the budget was framed. Of the voted saving £150 has been removed by reappropriation.

(5) The "Voted" excess is mainly caused by the issue of furlough pay to an officer, amounting to £288, whereas, no cases being anticipated at the time of framing the budget, a tentative provision of £200 only was available. It is covered by a reappropriation of £100. The "Non-voted" provision was fixed by the Bengal Government. No expenditure was incurred.

(6) The "Voted" excess is caused by a charge which was not anticipated when the budget was framed. It is covered by a reappropriation of £700. The "Non-voted" saving is occasioned by the withdrawal of debits of previous years.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

GRANT No. 29.

		Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
(1) LAND REVENUE (*Reserved*):					
Law Charges in connection with Appeals from India.	Voted	—	1	—	1
(2) GENERAL ADMINISTRATION (*Reserved*):					
Sundry items	Voted	900	689	211	—
Outfit Allowance of the Governor	Non-voted Supply. ...	*400*	*400*	—	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):					
Sundry items	Voted	100	147	—	47
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):					
Sundry items	Voted	100	105	—	5
(5) POLICE (*Reserved*):					
Sundry items	Non-voted	*100*	*60*	*40*	—
(6) EDUCATION (*Transferred*):					
Sundry items	Voted	100	409	—	309
(7) MEDICAL (*Transferred*):					
Leave allowances	Voted	100	405	—	305
(8) PUBLIC HEALTH (*Transferred*):					
Sundry items	Voted	100	—	100	—
(9) CIVIL WORKS (*Transferred*):					
Sundry items	Voted	100	—	100	—
(10) SUPERANNUATION (*Reserved*):					
Portions of pensions of Military Officers in respect of civil employment.	Voted	100	47	53	—
	Non-voted Original *1,900*	*3,000*	*2,976*	*24*	—
	Non-voted Supply. *1,100*				
Totals ...	Non-voted	*3,500*	*3,436*	*64* Saving,	—
	Voted	1,600	1,803	—	Excess 203

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess is covered by reappropriation of £10.

(2) The provision made by the United Provinces Government in respect of subventions to Universities for the training of I.C.S. Probationers was £111 more than the amount actually charged. In addition the provision of £100 for contingencies was not required. £100 has been removed by reappropriation.

(3) Expenditure was incurred on appeal cases for which no provision existed. The excess has been covered by a reappropriation of £50.

(4) Cost of maintenance of a prisoner was somewhat higher than anticipated. The excess has been covered by reappropriation of £50.

(6) The expenditure represents pay of two officers of the Education Department regarding which no information was available when the budget was framed. The excess over the provision of £100 has been covered by reappropriation of £350.

(7) The expenditure is in respect of leave allowances of an officer of the Indian Medical Service. No information was available when the budget was framed. The excess is covered by reappropriation of £350.

(8) and (9).—No expenditure was incurred. The saving has been utilised by reappropriation.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
24th January 1929.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927-28.

		Final appropriation.			Actuals.	Excess (+) or savings (−) over final appropriation.	Net reappropriation sanctioned by competent authorities.	Remaining excess (+) or savings (−).
GRANT No. 32:		Original.	Supplementary.	Total.				
		£	£	£	£	£	£	£
(1) IRRIGATION (*Reserved*):								
Sundry items	Voted ...	500	—	500	47	−453	−500	+47
(2) GENERAL ADMINISTRATION (*Reserved*):								
Sundry items	Voted ...	—	100	100	487	+387	+500	−113
	Non-voted ...	—	*200*	*200*	*157*	*−43*	—	*−43*
(3) ADMINISTRATION OF JUSTICE (*Reserved*):								
Law Charges in connection with Appeals from India, &c.	Voted ...	200	100	300	192	−108	—	−108
(4) POLICE (*Reserved*):								
Outfit allowances of officers on appointment ...	Non-voted ...	*100*	*100*	*200*	*120*	*−80*	—	*−80*
(5) MEDICAL (*Transferred*):								
Leave allowances, &c....	Voted	300	600	900	784	−116	—	−116
	Non-voted ...	—	*200*	*200*	*109*	*−91*	—	*−91*
(6) SUPERANNUATION (*Reserved*):								
Pensions of military officers in respect of civil employ.	Voted	100	100	200	130	−70	—	−70
	Non-voted ...	*3,800*	*900*	*4,700*	*4,546*	*−154*	—	*−154*
TOTALS	Non-voted ...	*3,900*	*1,400*	*5,300*	*4,932*	*−368*	—	*−368*
	Voted ...	1,100	900	2,000	1,640	−360	—	−360

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The provision of £500 was in respect of an appeal case (Punjab Cotton Press, Ltd, v. Secretary of State). This figure was removed in the Revised Estimate when it became known that no expenditure in respect thereof would fall in the financial year and was utilised by reappropriation. The expenditure, being a portion of the furlough pay of an Assistant Surgeon on leave, was not definitely known to be chargeable to the revenues of the Punjab until after the end of the financial year. The excess could have been met by savings under other heads.

(2) The expenditure is in respect of the Punjab Government's share of University subventions for the training of Indian Civil Service Probationers. The excess has been covered by reappropriation from (1) effected by the Secretary of State at the request of the Punjab Government.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

	Voted.				Non-Voted.				
	Grant.	Expenditure.	Expenditure compared with Grant.		Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.			Less than Granted.	More than Granted.	
	£	£	£	£	£	£	£	£	
1 LAND REVENUE (*Reserved*):									
Sundry items	—	3	—	3	—	—	—	—	
2 GENERAL ADMINISTRATION (*Reserved*):									
Sundry items	600	542	58	—	300*	300	—	—	* Supply.
3 ADMINISTRATION OF JUSTICE (*Reserved*):									
Sundry items	—	21	—	21	—	—	—	—	
4 POLICE (*Reserved*):									
Sundry items	—	—	—	—	1,000†	579	421	—	† Original £1,100, Supply. £—*100*.
5 PORTS AND PILOTAGE (*Reserved*):									
Sundry items	—	—	—	—	100‡	78	22	—	‡ Supply.
6 EDUCATION (*Transferred*):									
Sundry items	100	—	100	—	—	—	—	—	
7 MEDICAL (*Transferred*):									
Sundry items	100	143	—	43	1,000§	1,003	—	3	§ Supply.
8 PUBLIC HEALTH (*Transferred*):									
Sundry items	100	—	100	—	—	—	—	—	
9 SUPERANNUATION (*Reserved*):									
Portions of pensions of Military Officers in respect of civil employment	700	—*733*	1,433	—	9,100‖	7,614	1,486	—	‖ Original £8,600, Supply. £500.
TOTAL £	1,600	—*24*	Net less £1,624		11,500	9,574	Net less £1,926		

Voted :—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

1 and 3.—Expenditure was in connection with Privy Council Appeals regarding which no information was available when the Budget was framed. It has been covered by reappropriations of £100 in each case.
6 and 8.—Provision was made for contingencies, but was not required. The amount was removed by reappropriation.
7.—Payment of furlough pay was heavier than anticipated. The excess has been covered by a reappropriation of £100.
9.—The saving is the result of the writing back of erroneous charges in previous years.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927–28.

GRANT No. 26.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
			£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with appeals from India.	Voted		1,500	734	766	—
(2) GENERAL ADMINISTRATION (*Reserved*):						
Sundry items	Voted		450	377	73	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		100	140	—	40
Equipment and voyage allowance of a High Court Judge on appointment.	Non-voted	Supply.	*500*	*500*	—	—
(4) POLICE (*Reserved*):						
Sundry items	Non-voted		*100*	*30*	*70*	—
(5) SUPERANNUATION (*Reserved*):		£				
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	Original 1,300	*9,700*	*9,683*	*17*	—
		Supply. 8,400				
TOTALS	Non-voted		*10,300*	*10,213*	*87*	—
	Voted		2,050	1,251	799	net saving

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Expenditure on appeal cases was less than anticipated. £500 of the saving was removed by reappropriation.

(3) Expenditure on appeal cases was incurred for which no provision existed. The excess is covered by reappropriation of £100.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927-28.

				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
GRANT No. 6.				£	£	£	£
(1) IRRIGATION (*Reserved*):							
Sundry items	Voted	...	...	—	3	—	3
GRANT No. 28.							
(2) LAND REVENUE (*Reserved*):							
Sundry items	Voted	...	...	—	4	—	4
(3) GENERAL ADMINISTRATION (*Reserved*):							
Leave salary	Non-voted	Supply.	...	*1,500*	*1,500*	—	—
(4) POLICE (*Reserved*):							
Outfit allowance of an Officer on appointment.	Non-voted	...	...	*100*	*30*	*70*	—
(5) EDUCATION (*Transferred*):							
Sundry items...	Voted	...	...	100	—	100	—
(6) MEDICAL (*Transferred*):							
Sundry items...	Voted	...	...	100	—	100	—
(7) PUBLIC HEALTH (*Transferred*):							
Sundry items	Voted	...	...	100	—	100	—
(8) SUPERANNUATION (*Reserved*):			£				
Portion of pensions of Military Officers in respect of civil employment.	Voted	...	...	100	33	67	—
	Non-voted	Original	*2,400*	*1,900*	*1,889*	*11*	—
		Supply.	*—500*				
(9) MISCELLANEOUS (*Reserved*):							
University Subventions ...	Voted	...	...	340	319	21	—
TOTALS	Non-voted	...	...	*3,500*	*3,419*	Net saving	*81*
	Voted	...	...	740	359		381

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) Due to expenditure in connection with appeal cases, regarding which no information was available when the budget was framed. The excesses have been covered by reappropriations of £50 in each case.
(5), (6) and (7) No expenditure incurred. The provision in each case has been utilised by reappropriation.
(9) A reappropriation of £60 was made to this head but was not required.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1927-28.

GRANT No. 30.				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
(1) GENERAL ADMINISTRATION (*Reserved*):			£	£	£	£	£
University subventions ...	Voted	... ...		300	134	166	—
Equipment allowance of Governor	Non-voted	Supply. ...		*200*	*200*	—	—
(2) POLICE (*Reserved*):							
Leave pay and outfit allowance	Non-voted	Original	*1,300*	*1,200*	*1,127*	*73*	—
		Supply.	*—100*				
(3) MEDICAL (*Transferred*):							
Leave pay	Non-voted	Original	*1,100*	—	—	—	—
		Supply.	*—1,100*				
(4) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Voted	... ...		100	48	52	—
	Non-voted	Original	*2,800*	*1,800*	*1,790*	*10*	—
		Supply.	*—1,000*				
TOTALS	Non-voted	... ...		*3,200*	*3,117*	*83*	—
	Voted	... ...		400	182	218	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) £100 has been utilised by reappropriation.

INDIA OFFICE,
December 1928.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
24th January 1929.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1927 to 31st March 1928; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;

II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 24th January 1929.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £30,000. In addition, a further saving will accrue to Central revenues as a result of the question raised by this Department regarding re-classification of pensions (*vide* para. 10 of Section II of this Report). The total amount credited to Central revenues up to date is about £280,000, and the annual amount involved is about £60,000. These figures will be further increased when the re-classification is completed.

Expenditure requiring sanction by Imperial Parliament.

3. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. The efforts to reach a comprehensive settlement of the various claims and counterclaims—major and minor—to which reference was made in paras. 4 and 5 of Section I of the Report on the Accounts for 1924–5, are still proceeding.

Amendment of Rules.

4. It came to notice in the course of audit that as the result of an amendment of the Fundamental Rules in relation to the leave to be credited to military officers on entering civil employment it became possible for a double credit of leave on average pay up to a maximum of 60 days to be given in respect of the year of transfer. After consultation with the Government of India the Secretary of State in Council made a further amendment of the Rules which will obviate in future any such over-credit.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Amount due from Turkey.

5. With reference to para. 14 of the 1921–2 Report, and para. 5 of Section I of the last Report, the sum of £1,342 12*s.* 2*d.*, due to the Indo-European Telegraph Department, has not yet been recovered, but correspondence is proceeding between the Director-in-Chief of the Indo-European Telegraph Department and the Turkish authorities with a view to settlement of this claim.

Superannuation Allowances and Pensions (Receipts).

Pension contribution recovered.

6. In examining a claim to be made on the Foreign Office for a share of the expenditure incurred by India in respect of Diplomatic and Consular services in the Far East, attention was drawn by this Department to the omission therefrom of pension contribution for an officer employed on that service. The matter was taken up with India, and after a long interval the necessary information was obtained, and a claim made for the amount involved. The question was referred by the Foreign Office to the Treasury, who raised objection to payment on account of the lapse of time; this Department was, however, able to furnish details of similar cases where liability had been admitted and £193 is being recovered.

Miscellaneous (Receipts).

Refund of cost of repatriating Austrian subjects.

7. In March 1925, £6,375 6*s.* 6*d.* was paid to the Shipping Liquidation Department of the Board of Trade for the cost of repatriation in 1919 of subjects of the Austrian Empire who were interned in India during the war. The expenditure was recoverable from Austria, Hungary, and the Succession States in the proportion to which it related to nationals of these States. It was found to be impossible to prove the actual nationality as between the various States of all the persons repatriated. A compromise was effected under which a refund of £2,627 17*s.* 4*d.* was agreed to in settlement of India's claim against the Austrian Government. This amount was received in January 1928; nothing has so far been received from Hungary or the Succession States.

Miscellaneous (Payments).

Secret Service.

8. £5,000 was placed at the disposal of the Secretary of State during 1927–8 for Secret Service. The amount actually expended was £6,071 12*s.* 6*d.* and the balance in hand on 31st March 1928 was £837 18*s.* 11*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Extraordinary Receipts.

Reparations.

9. The amount received during 1927–8 in respect of Reparations is made up as follows:—

	£	*s.*	*d.*
Balance of India's share of annuity for 1926–7 -	97,630	18	1
Advances on account of India's share of annuity for 1927–8 - - - - - -	72,537	2	8
	170,168	0	9
Less adjustment in respect of dye-stuffs transferred to India free of cost up to November 1921 (vide para. 13 of Section I of the last Report) - - -	64,382	3	10
	£105,785	16	11

The total annuity for the year ending 31st August 1928 was 1,750,000,000 gold marks, or approximately £85,750,000, of which about £85,250,000 was distributed during the year. The Empire share, after deducting prior charges, was £14,987,208 10*s.* 11*d.*, of which India receives £179,846 10*s.* 1*d.* £72,537 2*s.* 8*d.* was received as shown above in 1927–8, and the balance of £107,309 7*s.* 5*d.* has since been received.

The provisional distribution of reparation receipts from Germany prior to the introduction of the Dawes Scheme has not yet been finally adjusted.

Railway Capital Account.

Bengal-Nagpur Railway. Cost of stamping transfers of Debenture Stock.

10. Reference was made in para. 14 of Section I of the last Report to the arrangement under which the Bengal-Nagpur Railway Company paid £2,000 a year to the Inland Revenue Department to compound the stamp duty payable on transfers of the £2,000,000 4 per cent. Debenture Stock

issued in 1914, to the substantial loss thereby occasioned, and to the circumstances in which the Secretary of State had acquiesced in the continuance of the arrangement. It was also mentioned that as the result of a question raised in audit, the Company had, at the instance of the Secretary of State, taken steps to terminate the arrangement with effect from the 1st February 1927. The cost of stamping individual transfers during the 12 months ended 31st January 1928 was £506, and during the ensuing 12 months £625. In these two years, therefore, a saving of £2,869 has been effected.

Marine insurance.

11. It was observed in audit that the marine insurance rate charged on certain shipments made by the South Indian Railway Company from Newport and Barrow was 1*s.* per cent. above that normally paid. On enquiry it was explained that the additional charge was to cover "round the coast risks" as the vessels called at these ports before proceeding to their principal loading ports. As it was known that another Company made shipments in analogous circumstances—and in at least one instance from Newport by the same vessel—at the normal insurance rates, it was suggested to the South Indian Railway Company that they should take the matter up with their insurance agents. Negotiations with the underwriters resulted in the latter agreeing to accept future shipments without the additional charge. After further negotiations undertaken at the suggestion of this Department they eventually agreed to refund the extra charge made on cargoes shipped since the 1st April 1927, and a net refund of £58 was accordingly made.

Stamp Duty.

12. Among the various stocks issued by the Guaranteed Railway Companies, each Company has an issue which is free of stamp duty—that is, the cost of the duty on all transfers is borne by the Company concerned and is charged against the revenue of the undertaking. There are also two issues of Debenture Stock of the East Indian Railway Company which that Company continues to manage for the Secretary of State—although the working of the line has been taken over by the State—which are similarly free of stamp duty, the whole cost of the duty being borne by Indian revenues. Under section 42 of the Finance Act, 1920, jobbers purchasing stock in the ordinary course of their business are permitted to pay in the first instance a transfer stamp duty of 10*s.* whatever the amount purchased, and become liable for the full *ad valorem* duty only on any balance unsold at the end of two months. It came to notice in the course of audit that all the Companies, with the exception of the Assam Bengal Railway Company and the East Indian Railway Company, had arranged with the jobbers dealing in these stocks that the benefit of the concession should be secured and accrue to the Company concerned, but it was also found that two other Companies were not taking full advantage of the arrangement. On the question being raised in audit the matter was taken up with the four Companies concerned, with the result that all arranged to secure the full benefit of the concession. At the instance of the Secretary of State they applied to the Inland Revenue Department for some refund of the stamp duty paid in excess, but the applications were refused. On the basis of the most recent figures available, it is estimated that a saving of about £800 per annum will result from the action taken.

Civil Works.

13. Included under this head are the payments made in respect of capital expenditure on New Delhi. The payments in this country consist of amounts paid to the Architects under arrangements which have been modified from time to time.

In 1913 an agreement was drawn up under which payment was to be made on a percentage basis. The war intervened, and in 1919 the Architects asked for a revision of terms owing to altered conditions. In 1921 a supplementary agreement was made in which the percentage basis was abandoned and a lump sum of £195,000, to be paid in instalments, substituted, which was intended to cover out-of-pocket expenses and in addition to ensure each of the two Architects receiving a definite amount annually as personal income. In 1926 the Architects represented that their out-of-pocket

expenses in connection with furniture and electric light fittings were greatly in excess of the amount estimated when the 1921 agreement was made, and asked that a further sum of £18,000 should be paid to them. The Government of India, who were consulted, demurred to this claim, but agreed that if the total out-of-pocket expenses included in the sum of £195,000 had been exceeded, a claim for extra remuneration might be considered. The Architects were informed accordingly, and subsequently produced certificates from their accountants stating that the total out-of-pocket expenses exceeded the 1921 estimate by £32,300, and that amount is being paid to them by instalments in final settlement of their claims.

Deposits and Advances.

14. Details of the suspense accounts under this heading are given in Appendix II to the Account (page 24).

Loans to Persia.

15. During 1927–8 the final repayments were effected in accordance with the amortisation table drawn up in regard to the loans made for the purpose of the Persian Government in 1903.

With regard to the later loans, the amount outstanding at 31st March 1924, viz. £2,367,270 1*s.* 8*d.*, was transferred to Revenue in 1923–4, vide para. 67 of the Report on the Accounts for that year. Arrangements have not yet been made with the Persian Government for the repayment of these loans.

Unrecovered loan.

16. The balance at 31st March 1928 of Miscellaneous Advances includes the amount of £2,000 referred to in para. 29 of Section I of the Report on the Account for 1924–5 as advanced to the proprietor of a film-lecture relating to India. The amount (with interest at 6 per cent. per annum), which has been outstanding for about six years, has not yet been recovered.

Remittances (Receipts).

Sale of surplus nickel.

17. The item "Miscellaneous Receipts £113,545 14*s.* 6*d.*" in the Remittance section of the account includes £90,316 17*s.* 9*d.* received during 1927–8 in respect of nickel sold in this country on behalf of the Government of India under the following circumstances. In 1919 and 1920, 2,000 tons of this metal were purchased, in advance of requirements, by the India Office after consultation with the Government of India, in the anticipation that there would be an increased demand for the metal for coinage purposes, and that its price would advance considerably in the future. Neither of these expectations was fully realised and a large part of the stock became surplus. In 1925 it was decided to dispose of 1,500 tons of the surplus, and arrangements were made for sales through a London firm on a commission basis. The transaction was completed in September 1928, and owing to the fact that the price of nickel during the selling period was considerably lower than that obtaining in 1919 and 1920, there was a loss of upwards of £100,000, apart from any question of interest on unremunerative outlay.

In the course of the examination of the sales accounts I enquired whether any attempt had been made to dispose of any of the nickel to the British or Dominion Governments without the intervention of the brokers, and in consequence 142 tons were sold to a department of the Imperial Government. It is calculated that about £2,500 accrued from this sale over and above the amount which would have been received under the terms of the agreement referred to above.

Repatriation of refugees from India.

18. Reference was made in para. 19 of Section I of last year's Report to expenditure incurred in India and this country on the maintenance and repatriation of European refugees who entered India from Central Asia in 1920 onwards. Further amounts aggregating £1,912 15*s.* 9*d.* were recovered during 1927–8 from the Governments concerned, and are included in the sum of £82,306 5*s.* under the sub-head "Various Departments: Miscellaneous advances in India."

Remittances (Payments).

19. The item of £106,734 16*s.* 8*d.* under the sub-head "Payments to Imperial Government Departments, Miscellaneous," includes a sum of £55,000 paid to the Air Ministry in respect of the cost of a mooring mast for airships to be erected at Karachi. This amount was, in accordance with instructions received from India, included in the Remittance Account for final charge to the Civil head "Aviation" in that country. An examination of the relevant documents showed that in two respects deviation from regular accounting procedure had occurred, viz.:— Mooring mast for airship.

(1) As the expenditure was incurred in this country the payments involved should, in accordance with usual practice, have been brought to account finally in the Home Accounts. The necessary provision could have been made by reappropriation from the Indian subject Grant for "Aviation."

(2) As £33,000 of the amount paid was in respect of expenditure to be incurred after 31st March 1928, only £22,000 should have been paid before that date and the balance held over until the next financial year.

It was also observed that in order to complete provision for the payment in March 1928 of the sum of £55,000, a supplementary grant was obtained in India, which was described as a grant-in-aid. Ordinarily, in the case of a grant-in-aid, detailed vouchers are not required, but as the Government of India was to be debited with the actual cost of the mooring mast within the limit of the amount voted, I have suggested that vouchers shall be obtained from the Air Ministry in order that the payment to that Department may be subjected to detailed audit either here or in India.

Appropriation Audit.

20. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under nine grants, only one of which—Grant No. 82—related exclusively to expenditure by the Secretary of State.

21. Under Grant 82 (Voted) there was a saving of £15,684, approximately 14 per cent. of the total provision, compared to 17 per cent. and 20 per cent. in 1926–7 and 1925–6 respectively.

The more important savings under individual heads were:—

	£
D 2. Expenditure in connection with the League of Nations—Other Expenditure - - -	4,652
E 28. Miscellaneous Civil Charges—Other Charges -	7,581

Under both these subheads there were substantial savings in 1926–7 and in the case of the latter in 1925–6 also.

22. The excess of £24 on the final allotment for the Secretary of State under Grant 23 is covered by savings on the High Commissioner's allotment from the Grant.

23. Supplementary votes were obtained under Grants 23 and 24 for the total additional amounts required to work up to the respective Revised Estimates of combined English and Indian expenditure, in which provision was made for an addition of £1,100 to the Secretary of State's portion of Grant 23 and a reduction of £98 in his portion of Grant 24. These amounts are referred to in the Notes to the Account, but if it is held that the Assembly in sanctioning the supplementary grant should be regarded as giving effect to the Revised Estimates in detail, the amounts in question should have appeared in the Account itself as modifications of the original grant. Ambiguity of this nature as to the scope of a supplementary grant can be, and usually is, avoided by carrying out reappropriation to the utmost extent possible before putting forward the supplementary demand.

24. Under Grant 82, which is the composite grant for the Secretary of State's Home expenditure, the Government of India, in accordance with practice in previous years, notified modifications of the original allotment, both Voted and Non-voted, based on the Secretary of State's Revised Estimates. These modifications, however, have been ignored in compiling the account as it has been decided that, in the case of the Voted expenditure under this grant, reappropriation would, in view of the constitutional position of the Secretary of State, be determined by him, and that in the case of Non-voted expenditure reappropriation was an unnecessary formality.

Change in classification.

25. A new head has been opened, with effect from 1st April 1927, to record expenditure on "Frontier Watch and Ward," which has hitherto been mainly classified under "Political."

A case of inconsistent classification.

26. Pensions and leave allowances of officers resident in certain Colonies are issued locally. The expenditure involved by way of commission paid to the issuing authority is classified under "Miscellaneous" by the Secretary of State, but under "General Administration" by the High Commissioner. The latter is, in my opinion, the correct head, as I regard this expenditure as in substitution of outlay which, if direct issues were made by the Secretary of State and the High Commissioner, would form part of the administrative cost of their establishments.

I therefore suggested that the Secretary of State should debit his expenditure under that head. Consistency of treatment in the two branches of the Home Accounts would thus be secured and the existing anomaly of the classification under different heads in the Finance and Revenue Accounts of items of identical character would be removed.

The Secretary of State has, however, decided to continue the present classification.

SECTION II.—MILITARY SERVICES.

Pay of officers at Quetta Staff College.

1. Reference was made in para. 3 of Section II of the last Report to a question raised by this Department relating to British Service officers who remained at the Staff College, Quetta, after the departure of their regiments from India, and whose pay was chargeable to Imperial revenues. A complete list of these officers has now been received from India, and a claim for £12,867 6*s.* 8*d.* has been made on the War Office, in respect of which advances amounting to £12,000 have been received.

Allowances during "Concession" passages.

2. Passages are provided at Government expense for all officers proceeding to and from India on "duty," and Indian Service officers receive in addition free passages (which may be taken on leave) analogous to those which are admissible to civil officers under the "Lee concessions." During "duty" passages neither Indian lodging allowance, which is an element of Indian pay, nor ration allowance, which is a concomitant of British rates, is admissible, but during the "concession" passages of Indian Army officers either of these allowances may, according to circumstances, be issued. The anomaly was noticed shortly after the grant of concession passages had been sanctioned, but it was decided that it would be inappropriate to whittle down the concession by withholding the allowances in question. Subsequently the emoluments both of British and Indian Service officers on sick leave were enhanced by permitting them to draw during such leave certain allowances (for lodging, fuel and light, and furniture) provided in the British regulations. In conformity with the latter regulations these allowances were rightly withheld from British Service officers during passage at Government expense, but on the analogy of the decision mentioned above were issued to Indian Service officers during "concession" passages. I questioned the applicability of the decision to this further class of case and suggested that the grant of a new and valuable concession might rather have justified reconsideration of the whole matter. My views on this point were not upheld, and while giving due weight to the administrative considerations which doubtless led to the decision reached, I think it right to report the facts, since the issue of these allowances concurrently with free maintenance

on board ship appears to conflict with No. 6 of the Canons of Financial Propriety ("the amount of allowances . . . granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole sources of profit to the recipients"). The possibility of removing the anomaly in question, which involves a sum of about £3,000 a year, might be watched in the event of any revision of present rates of pay or leave pay in a direction favourable to the officer.

"Successors" and tour of duty in India.

3. The pay of a regimental officer of the British Service on leave from India remains a charge on Indian revenues so long as the unit to which he belongs continues on the Indian Establishment, provided that if a successor is appointed the pay of the officer on leave is transferred to the War Office from the date on which the successor sails. Formerly detailed posting lists were prepared by the War Office from which it was possible to check the incidence of pay in the cases affected, but since the war it has been found necessary to discontinue the compilation of these documents. A number of questions have, however, been raised in individual cases resulting in transfers of the charge for leave pay to the War Office, and that Department has agreed in future to indicate all cases in which an officer is moved to India in relief of a regimental officer on leave from that country.

In the case of non-regimental officers who serve in India for a fixed term of years, individual successors cannot be identified in this manner as officers are sent out in batches to fill the total number of vacancies occurring at a given time on the Indian Establishment. In the case of the R.A.M.C. overlapping was prevented by a working rule precluding the grant of leave beyond the expiration of an officer's tour. As the result of a question raised in audit the extension of this rule to other categories of non-regimental officers is under consideration.

Marriage allowances and allotments: British troops.

4. The amount of £400,004 14*s.* 5*d.* was paid in 1927–8 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India for the period April 1927 to March 1928.

A general examination was made of the claims and a test audit was carried out at certain pay offices. As the result of queries raised in audit credit has been or is being given to Indian revenues of sums aggregating £729 7*s.* 3*d.*

National Health Insurance Fund: Accumulated surplus.

5. No progress has been made since the date of my last Report with the question, referred to in para. 9 of Section II of that Report, relating to India's share in the accumulated surplus of the Navy, Army and Air Force Insurance Fund, which was transferred to the Imperial Exchequer in 1926.

Aden.

6. Included under "Military Services: Maintenance of the Standing Army" is an item "Military Charges for Aden (Contribution to Imperial Government) £250,000." Prior to the 31st March 1927 the expenditure on Aden was borne in the first instance by Indian revenues, the Imperial Government contributing £72,000 per annum in accordance with the Report of the Welby Commission. A further contribution has been received since the war in respect of part of the extra cost of the post-war garrison over that maintained prior to 1914.

From 1st April 1927 the military and political administration of Aden was transferred to the Imperial Government, which will bear all the expenditure involved therein, towards which India will contribute £250,000 for three years and thenceforward one-third of the actual cost subject to a maximum of £150,000 a year.

In the examination of the claim on the Imperial Government in respect of extra military expenditure for the year 1926–7 queries were raised by this Department which, if substantiated, would increase the claim by £4,000. The queries are being considered with other claims and counterclaims in respect of Aden charges prior to 1st April 1927.

Sea transport: Leave passage concessions for military officers.

7. In para. 10 of Section II of last year's Report mention was made of the adjustment to be effected in respect of leave passage concessions to military officers of the Indian Army and their families in the case of officers

whose pay is not met from Indian Military Estimates. Decision has now been reached in regard to the remaining categories mentioned, namely :—

(2) Officers serving in Iraq ;
(3) Officers of the Indian infantry battalion in Malaya ;
(4) Officers serving in South Persia ;
(5) Individual officers lent to Imperial Departments or foreign Governments.

The adjustment generally will take the form of a levy on the employing Department or Government of a contribution of Rs. 600 a year, except when the officer is on loan in the United Kingdom, or is granted leave passages as part of the terms of his employment. In the latter case it is proposed to make a suitable deduction from the officer's passage credits. In the case of the officers serving in South Persia, as the forces have now been withdrawn and the accounts closed, no adjustment will be made.

Sea transport : Passages erroneously charged to India.

8. The item of £138,164 3*s.* 10*d.*, charged under the sub-head "Cost of Sea Transport not charged to Troop Service or Royal Air Force," includes payments to the Imperial Government for passages of officers and men conveyed in Imperial transports. Queries were raised by this Department, pointing out that certain passages were not chargeable to Indian revenues, and as a result about £1,050 is being recovered.

Extension of tenure of appointments.

9. Owing to conditions arising out of the war, authority was given in 1924 to the military authorities in India to extend, during a period of three years, the tenure of Commandants of Indian infantry units for not longer than one year in cases where the public interest would be definitely served by such extension, all cases being reported to the Secretary of State for information. In 1926 I drew attention to several extensions of three months or less which involved an additional year's service for pension, and in particular to two such cases where, as the officer was on leave pending retirement, it seemed doubtful whether the condition referred to above had been fulfilled. Correspondence with India ensued and orders were given that future similar cases should be referred to the Secretary of State, who would decide whether any concession should be made.

Revision of classification of pensions.

10. Reference was made in para. 11 of Section II of the last Report to the readjustment of pension charges of military officers involved in the decision that pensions sanctioned after 1st April 1921 should be allocated to the Central Military, Central Civil or to a Provincial head, according to the officer's service. It was stated in a previous Report that it was hoped to complete the readjustment during 1925-6, but this anticipation was not fulfilled, and the reclassification is still incomplete. The total amount transferred up to the present date from the Military head is approximately £350,000, of which about £70,000 has been debited to the Central Civil head and the remainder in varying shares to Provincial Governments. The annual relief to Central revenues is about £60,000, a figure which will be further increased when the examination of past admissions is complete.

Pension debitable to Madras Coast Lights Fund.

11. Documents received from India, in connection with the transfer of the pension of a retired officer of the India Unattached List for payment in this country, indicated that Rs. 3. 11. 2 of the pension of Rs. 300 per mensem was debitable to the Civil Department, Madras. On the case coming under audit it was pointed out that the officer had served in the Marine (Lighthouse) Department of the Government of Madras for upwards of 14 years, and it was suggested that enquiry should be made whether any part of his pension was chargeable to the Coast Lights Fund. The reply to the enquiry showed that the error in classification had occurred through a misconception on the part of the accounting authorities of the rules governing the allocation of pensions and that Rs. 220 per mensem (or £220 per annum when the pension is issuable in this country) is chargeable to the Madras Coast Lights Fund. Arrear charges amounting to upwards of £1,500 will be transferred to that head of service and current payments are being correctly classified.

Suppression of information in connection with commutation of pension.

12. A case occurred where the receipt from India of a medical history sheet showed that a warrant officer had concealed material facts when applying for commutation of part of his pension. He was thereupon asked to furnish an explanation, but failed to reply and it was proposed to take no further action. On the case coming under audit it was suggested that enquiry should be made from the Medical Board whether, if all the facts had been before them at the time of commutation, the officer would still have been certified as having an average expectation of life. Meanwhile, another similar case had occurred in which an enquiry of this nature had actually been made. In both cases the Medical Board stated that less favourable terms would have been given and about £30 is being recovered from each of the officers concerned.

Increase of small pensions.

13. In para. 17 of Part II of my Report on the Accounts for 1925-6 I referred to anomalies in the India Office Regulations for the increase of small pensions as compared with the scheme of the Imperial Government. Opportunity was taken to remove these anomalies in 1927 when the India Office Regulations came under revision, and a considerable number of pensions were slightly reduced with a resultant saving of about £600 a year. It was pointed out by this Department that certain other pensions were affected and further reductions were accordingly made aggregating about £800 annually.

Incorrect issues of dependants' pensions.

14.—(i) Under the provisions of the Royal Warrant of 2nd July 1920, granting pensions to dependants of officers killed in the war, only the children born within nine months of the official date of the termination of the war are eligible for allowances. A case occurred where allowances had been withdrawn under this rule and on its coming under audit I drew attention to other similar cases, and pensions amounting to £107 per annum were also withdrawn.

(ii) Certain pensions granted under the above warrant are susceptible of revision in the event of additional income accruing to pensioners, who are required to report any such increase. These pensions are reviewed triennially, but attention was drawn in audit to the omission in certain cases to apply this test, and in one of these information was obtained which showed that the pensioner had been disqualified for some time; the pension of £36 per annum was accordingly withdrawn and recovery of one year's over-issue made.

(iii) A proposal to grant a widow in receipt of a pension of £156 per annum an alternative pension of £300 per annum based on her husband's pre-war earnings was submitted to this Department for observations. At my suggestion further information was obtained and the Ministry of Pensions consulted, and as a result the pension was continued at the lower rate.

(iv) Pensions issuable to the widows of officers who die from causes other than those arising from active service are contingent upon the means of the recipient. In this connection, the question of eligibility was raised in certain cases, and as a result grants were reduced or withdrawn to the extent of about £145 per annum.

Incorrect issues of pension.

15—(i) A report is received by the Secretary of State of all gratuities and pensions granted in India to military officers in civil employ wounded or injured in the course of their duty. In a case which came to the notice of this Department it was observed that the amounts awarded were in excess of those admissible under the regulations, and it was suggested that attention should be drawn to the erroneous grants. The case was reviewed by the Indian authorities and the pension reduced by £100 per annum.

(ii) The pensions of military officers as revised in 1919 vary to some extent in accordance with the "cost of living" figure. The pensions in issue at the India Office were revised in 1927, but attention was drawn in audit to a few cases which had been overlooked. Over-issues amounting to £33 were accordingly recovered, and pensions reduced by about £20 per annum.

Shanghai Defence Force.

16. Among the amounts shown as Receipts from the War Office under the head "Remittance Account" is one of £336,883 5s. in respect of the Shanghai Defence Force.

During the year advances amounting to £340,000 were received in respect of expenditure from Indian revenues in connection with this force. £3,116 15*s.* has been appropriated to cover expenditure in this country (see under "Deposits and Advances"), and the balance, £336,883 5*s.*, set off against expenditure in India. As the result of queries raised in my Department, undercharges amounting to £2,543 9*s.* 3*d.* in the accounts of expenditure received from India have been adjusted in later accounts.

Payments to Imperial Government.

17. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

18. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in 1926–7. It has been agreed that the provisional payments made from 1st April 1920 to 31st March 1926 shall be regarded as final, but that the payments from the latter date shall be subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. Correspondence on this matter is proceeding.

19. War Office: for gratuities on death, discharge, &c.:—

£48,000 was advanced on this account in respect of payments during 1927–8 less £702 6*s.* 11*d.* over-advanced for 1926–7; and £314 8*s.* 11*d.* was refunded by the War Office in respect of audit queries for the year 1922–3 referred to in para. 20 of Section II of last year's Report.

The payments for 1927–8 are now under examination.

20. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

The advance of £12,000 referred to in para. 22 of Section II of the last Report has been adjusted.

A further advance of £6,000 was made to the War Office in March 1928 to meet the approximate amount due from Indian revenues up to the first half of the trooping season, 1927–8. Detailed statements relating to the expenditure incurred during the period in question have only recently been received from the War Office and their examination has not been completed.

21. War Office: Sea Transport:—

The amount claimed in respect of trooping in 1926–7 was £386,891 8*s.* 8*d.*, against which advances amounting to £396,000 had been made (vide para. 23 of Section II of the last Report); the balance due to India, viz. £9,108 11*s.* 4*d.*, has been adjusted in the amount of £317,451 15*s.* 6*d.* brought to account in 1927–8 under the head "Indian Troop Service," which is made up as follows:—

	£	*s.*	*d.*
Advances to the War Office in respect of the year 1927–8	317,300	0	0
Direct expenditure at the India Office	9,260	6	10
	326,560	6	10
Less adjustment on account of 1926–7	9,108	11	4
	£317,451	15	6

As a result of queries raised by this Department on the claims for 1925–6, and 1926–7, recoveries amounting to upwards of £2,400 are being made from the War Office and the Air Ministry in respect of passages chargeable to those Departments.

22. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards, but it is proposed that India's liability up to 31st March 1919 shall be covered by the agreement with the Imperial Government regarding the claims referred to in para. 3, Section I, of this Report.

Some progress is now being made with regard to the accounts for the post-war years, and agreement has been reached between the War Office and India Office as to the amounts due by India for 1919–20 and 1920–1, viz. £850,136 and £982,945 respectively.

A further advance of £1,153,408 in respect of the year 1927-8 was made to the War Office.

23. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £98,150 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India. Negotiations are still proceeding with the Air Ministry with a view to fixing a final rate.

As in the case of the payment to the War Office for effective services (see para. 18), no adjustment will be made in respect of advances made prior to 1st April 1926.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
27th February 1929.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1927 to 31st March 1928.

MADRAS.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXV) for Home expenditure.

2. Under Voted the saving on the original allotment of £3,520 amounted to £2,688. The more important items contained in this large saving were £972 and £605 under "Land Revenue" and "Superannuation" respectively, explanations of which are given in the notes to the Account. Again, as in the previous year, provision was made under a number of heads for contingencies which did not materialise.

3. The change in classification from Voted to Non-Voted of certain classes of expenditure, e.g. outfit allowance of probationers of the Indian Police Service, consequent on the amendment in 1925 of section 72D of the Government of India Act, was, under the orders of the Governor, effected during the year.

4. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8, the apportionment has been made in this country, and a sum of £583 2*s.* 8*d.* on this account appears under "General Administration."

SUPERANNUATION ALLOWANCES AND PENSIONS.

5. Rules approved by the Secretary of State govern the distribution of the pensionary charges of Government servants who have served under more than one Government. Pensions sanctioned on or after 1st April 1921 paid outside India are divisible among the several Governments in proportion to the length of service under each; provision is, however, made for the capitalisation of the pensionary liability of a contributing Government by the payment of a lump sum to the issuing Government.

In dealing with the question (to which reference has been made in my Reports on recent Accounts of the Central Government) of the reclassification of pensionary charges of military officers who had been in civil employ, attention was drawn by this Department to the fact that in no case coming under notice had commutation by a Provincial Government been reported, and it was suggested that enquiry on the point should be made; as a result, information has been furnished to the effect that capitalisation had been effected in the case of certain officers and that, in consequence, the advice as to classification of pension was incorrect. The resultant erroneous charges to Provincial Governments have been adjusted, the annual amount involved in the Account of the Government of Madras being £217.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

BOMBAY.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant for Home expenditure.

2. Notes (2) and (4) to the Appropriation Account indicate that the excesses of £479 and £25 under "General Administration—Sundry items (reserved)—Voted" and "Police—Sundry items (reserved)—Voted" respectively, have been covered by reappropriation. In reply to an enquiry by the Accountant-General, India Office, the Local Government stated that the reappropriations necessary to work up to the Revised Estimates had been effected, but no formal statement of reappropriation was received in this country. A supplementary grant of Rs. 29,000 was, however, voted for expenditure in England. Complete details of this figure do not appear to have been placed before the Legislature, but the total represents the difference—with adjustments for rounding and exchange—between the total of the combined Budget allotments of the Secretary of State and the High Commissioner and the total of their combined Revised Estimates under this grant. The allotment of the Secretary of State, therefore, as finally sanctioned by the Legislative Council corresponded to the Revised Estimate, of which the details were as follows:—

Head of Service.	Revised Estimate.
	£
Land Revenue - - - -	500
General Administration - - -	1,400
Administration of Justice - - -	100
Police - - - - -	100
Education - - - -	Nil
Medical - - - - -	500
Public Health - - - -	Nil
Civil Works - - - -	Nil
Superannuation - - - -	300

3. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province

to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country and a sum of £514 10*s.* 6*d.* on this account appears under "General Administration."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

BENGAL.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 28) for Home expenditure.

2 The original provision of £1,900 under "Land Revenue—Law Charges in connection with appeals from India," proved to be much in excess of actual requirements, the expenditure amounting to £451 only.

3. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £603 14*s.* 3*d.* on this account appears under "General Administration."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of the United Provinces was included in a single composite grant (No. 29) for Home expenditure.

2. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £689 9*s.* 4*d.* on this account appears under "General Administration."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

PUNJAB.

1. For the year 1927-8 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made under a single composite grant (No. 32) which related exclusively to expenditure by the Secretary of State.

2. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £487 1*s.* 8*d.* on this account appears under "General Administration."

Superannuation Allowances and Pensions.

3. Rules approved by the Secretary of State govern the distribution of the pensionary charges of Government servants who have served under more than one Government. Pensions sanctioned on or after 1st April 1921 paid outside India are divisible among the several Governments in proportion to the length of service under each; provision is, however, made for the capitalisation of the pensionary liability of a contributing Government by the payment of a lump sum to the issuing Government.

In dealing with the question (to which reference has been made in my Reports on recent Accounts of the Central Government) of the reclassification of pensionary charges of military officers who had been in civil employ, attention was drawn by this Department to the fact that in no case coming under notice had commutation by a Provincial Government been reported, and it was suggested that enquiry on the point should be made; as a result information has been furnished to the effect that capitalisation had been effected in the case of certain officers and that, in consequence, the advice as to classification of pension was incorrect. The resultant erroneous charges to Provincial Governments have been adjusted, the annual amount involved in the Account of the Government of the Punjab being £37.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

BURMA.

1. For the year 1927-8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the allotment for each service sanctioned in four Departmental Grants voted by the Legislative Council.

2. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £541 19*s.* 5*d.* on this account appears under "General Administration."

Superannuation Allowances and Pensions.

3. Rules approved by the Secretary of State govern the distribution of the pensionary charges of Government servants who have served under more than one Government. Pensions sanctioned on or after 1st April 1921

paid outside India are divisible among the several Governments in proportion to the length of service under each; provision is, however, made for the capitalisation of the pensionary liability of a contributing Government by the payment of a lump sum to the issuing Government.

In dealing with the question (to which reference has been made in my Reports on recent accounts of the Central Government) of the reclassification of pensionary charges of military officers who had been in civil employ, attention was drawn by this Department to the fact that in no case coming under notice had commutation by a Provincial Government been reported, and it was suggested that enquiry on the point should be made; as a result information has been furnished to the effect that capitalisation had been effected in the case of certain officers, and that, in consequence, the advice as to classification of pension was incorrect. The resultant erroneous charges to Provincial Governments have been adjusted, the annual amount involved in the Account of the Government of Burma being £1,351.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

BIHAR AND ORISSA.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite Grant (No. 26) for Home expenditure.

2. The modifications of the Voted provision detailed in the notes to the Appropriation Account, together with an additional allotment of £50 under "General Administration," represent the difference between the Secretary of State's Budget Allotment and his Revised Estimate. The Revised Estimate of the whole grant (including the High Commissioner's figures) exceeded the Budget by Rs. 36,722, for which a supplementary grant was obtained. The amount sanctioned by the Legislature therefore included the following allotments for the Secretary of State:—

Head of Service.	Final Allotment.
	£
Land Revenue - -	- 1,000
General Administration -	- 500
Administration of Justice -	- 200

3. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This pexenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country and a sum of £377 6*s.* 5*d.* on this account appears under "General Administration."

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

CENTRAL PROVINCES.

1. For the year 1927–8, provision for Voted expenditure other than "Irrigation" by the Secretary of State on behalf of the Government of the Central Provinces was included in a single composite Grant (No. 28) for Home expenditure.

2. The saving of £381 of the original allotment of £740 under Grant 28 (Voted) is mainly due to the provision of £100 under each of the heads "Education," "Medical," and "Public Health" for contingencies which did not materialise.

3. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £319 0*s.* 2*d.* on this account appears under "Miscellaneous."

Superannuation Allowances and Pensions.

4. Rules approved by the Secretary of State govern the distribution of the pensionary charges of Government servants who have served under more than one Government. Pensions sanctioned on or after 1st April 1921 paid outside India are divisible among the several Governments in proportion to the length of service under each; provision is, however, made for the capitalisation of the pensionary liability of a contributing Government by the payment of a lump sum to the issuing Government.

In dealing with the question (to which reference has been made in my Reports on recent accounts of the Central Government) of the reclassification of pensionary charges of military officers who had been in civil employ, attention was drawn by this Department to the fact that in no case coming under notice had commutation by a Provincial Government been reported, and it was suggested that enquiry on the point should be made; as a result iinformation has been furnished to the effect that capitalisation had been effected in the case of certain officers and that, in consequence, the advice as to classification of pension was incorrect. The resultant erroneous charges to Provincial Governments have been adjusted, the annual amount involved n the Account of the Government of the Central Provinces being £34.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

ASSAM.

1. For the year 1927–8 provision for Voted expenditure by the Secretary of State on behalf of the Government of Assam was included in a single composite grant (No. 30) for Home Expenditure.

2. The subventions to Universities for the training of probationers of the Indian Civil Service are divisible amongst the various Provinces in accordance with the ratio of sanctioned posts in the service in each Province to the sanctioned strength of the service for the whole of India. This expenditure has hitherto been charged to the Central Government in the Accounts of the Secretary of State, the necessary adjustments with the Provinces being made in India. With effect from 1927–8 the apportionment has been made in this country, and a sum of £133 15*s.* 7*d.* on this account appears under "General Administration."

SUPERANNUATION ALLOWANCES AND PENSIONS.

3. Rules approved by the Secretary of State govern the distribution of the pensionary charges of Government servants who have served under more than one Government. Pensions sanctioned on or after 1st April 1921 paid outside India are divisible among the several Governments in proportion to the length of service under each; provision is, however, made for the capitalisation of the pensionary liability of a contributing Government by the payment of a lump sum to the issuing Government.

In dealing with the question (to which reference has been made in my Reports on recent Accounts of the Central Government) of the re-classification of pensionary charges of military officers who had been in civil employ, attention was drawn by this Department to the fact that in no case coming under notice had commutation by a Provincial Government been reported, and it was suggested that enquiry on the point should be made; as a result information has been furnished to the effect that capitalisation had been effected in the case of certain officers and that, in consequence, the advice as to classification of pension was incorrect. The resultant erroneous charges to Provincial Governments have been adjusted, the annual amount involved in the Account of the Government of Assam being £50.

W. A. STURDY,
Auditor.

India Audit Office,
24th January 1929.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1928

RECEIPTS.

REVENUE.

	£	£	£
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding	236		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,236	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	10,967		
Southern Punjab Railway: Ditto	192,953		
		203,920	
			252,156
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue		200	
Receipts on Common Purse Accounts		144,190	
Miscellaneous		103	
Less—Payments in respect of Revenue:			
Message Revenue		*– 34,949*	
Australasian Message Fund		*– 8,488*	
			101,056
INTEREST:			
Interest realised from investment of Cash Balance, &c.		170,420	
Interest, Discount, &c., on Gold Standard Reserve holding		1,242,870	
			1,413,290
Carried forward			1,766,502

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1929.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			217
TAXES ON INCOME:			
Sundry items			9
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	1,743,414		
Eastern Bengal Railway (including Bengal Central Railway)	124,553		
Great Indian Peninsula Railway	965,180		
Indian Midland Railway	18,365		
Madras Railway	362,193		
Oude and Rohilkund Railway	314,253		
Scinde Punjab and Delhi Railway	355,639		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·1556 per cent. on 30,031,026*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1929	3,401,085		
	7,816,401		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	8,314		
		7,824,715	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	81,545		
Bengal-Nagpur Railway	290,025		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Burma Railways	112,496		
Madras and Southern Mahratta Railway	285,050		
Ditto (Mysore Railway)	48,000		
South Indian Railway	147,480		
		1,095,869	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	1,899		
		31,899	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		1,698	
			8,954,181
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		22,000	
Sundry items		736	
			22,736
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			3,989
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			350
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE	12,182,348		
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised	71,411		
		12,253,759	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*—7,824,715*	
		4,429,044	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		863,809	
INDIA STOCK: Discount allowed on prepaid instalments		12,103	
MANAGEMENT OF DEBT		248,270	
Miscellaneous		13,087	
			5,566,313
Carried forward			14,547,795

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1928 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	1,766,502

MISCELLANEOUS DEPARTMENTS:

Miscellaneous Receipts		2

CURRENCY:

Paper Currency Reserve Investment: Interest and Discount		160,843

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	4,702	
Subscriptions in respect of the Indian Military Funds, &c.	1,825	
Subscriptions, &c., towards Indian Civil Service Family Pensions	2,475	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	193	
Miscellaneous	1,494	
		10,689

STATIONERY AND PRINTING:

Miscellaneous Receipts		118

MISCELLANEOUS:

Miscellaneous Receipts in aid of India Office	2,334	
Miscellaneous Home Receipts	339	
Receipt from His Majesty's Treasury towards expenses of Indian Statutory Commission	20,000	
Receipt from Foreign Office on account of Diplomatic and Consular Service	18,719	
		41,392
Carried forward		1,979,546

of State in Council of India on account of the Central Government of India, 31st March 1929—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
		Brought forward	14,547,795
INTEREST ON OTHER OBLIGATIONS:			
Indian Military Widows' and Orphans' Fund		—	
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund		119	
			119
GENERAL ADMINISTRATION:			
Home Establishment, &c.	210,832		
Less: Contribution by His Majesty's Treasury	*—110,901*		
		99,931	
Administration in India:			
Miscellaneous expenditure		6,702	
			106,633
AUDIT:			
Home Establishment		16,374	
Less: Contribution by His Majesty's Treasury		*— 3,437*	
Portion charged to High Commissioner		*—7,500*	
			5,437
JAILS AND CONVICT SETTLEMENTS:			
Sundry items			166
POLICE:			
Sundry items			204
PORTS AND PILOTAGE Sundry items			279
ECCLESIASTICAL:			
Sundry items			47
POLITICAL:			
Sundry items			26,639
WATCH AND WARD: Sundry items			1,410
SCIENTIFIC DEPARTMENTS:			
Sundry items			3,910
MEDICAL:			
Sundry items			1,850
PUBLIC HEALTH:			
Grants for Medical Research, &c.			3,596
AGRICULTURE:			
Sundry items			1,597
AVIATION: Sundry items			167
MISCELLANEOUS DEPARTMENTS: Sundry items			2,889
MINT: Sundry items			2
CIVIL WORKS: Sundry items			677
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		8,422	
Members of the Bengal Nizamut Family		422	
			8,844
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		105,926	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		329,139	
			435,065
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c		7,039	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			3,543
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		51,415	
Miscellaneous expenditure		33,261	
			84,676
		Carried forward	15,235,545

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1928 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£	£
Brought forward			1,979,546
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Receipts in connection with Transport of Troops and Concession Passages	136,242		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	34,169		
		170,411	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	46,300		
Consolidated Clothing Allowances	9,528		
Miscellaneous	13,990		
		69,818	
		240,229	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.		116,314	
Subscriptions towards Indian Military Service Family Pensions		45,263	
Miscellaneous		98,611	
			500,417
ROYAL AIR FORCE:			
Stores brought from India with Airmen, &c.			951
MARINE:			
Miscellaneous			77
EXTRAORDINARY RECEIPTS:			
Receipts on account of "Dawes" Annuities			228,162
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			2,709,153

of State in Council of India on account of the Central Government of India, 31st March 1929—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,235,545
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Payments to War Office for British Troops serving in India	1,400,000		
Discharge Gratuity and Deferred Pay of British Troops	49,332		
Pay and Allowances of British Soldiers attending Vocational Courses	11,135		
Furlough Allowances and Voyage Pay of British Troops serving in India	142,569		
Furlough Allowances: Indian Army: Regimental	231,666		
" " Indian Army Service Corps	47,081		
" " Royal Army Service Corps	345		
Unemployment Insurance: Army	90,000		
National Health Insurance: Army	41,363		
Contributory Pensions Act, 1925	122,422		
Marriage Allowances and Allotments: British Troops	427,987		
" " " Indian Army	37,780		
Bounties to British Troops for extension of service	19		
Pay of Second Lieutenants on appointment	5,929		
Miscellaneous Army Charges	2,067		
Educational and Instructional Charges	62,045		
Medical Services: Furlough Allowances and miscellaneous expenditure	99,829		
Veterinary: Furlough Allowances and miscellaneous expenditure	2,047		
Arsenals: Furlough Allowances and miscellaneous expenditure	26,272		
Miscellaneous Administrative Services	7,320		
Ordnance and Clothing Factories: Miscellaneous expenditure	237		
Staff: Furlough Allowances and miscellaneous expenditure	73,440		
Consolidated Clothing Allowances	4,936		
Stores taken to India with troops: Clothing	25,839		
" " " Ordnance	18,033		
Gratuities and Allowances to Surplus Officers of the Indian Army	1,256		
Contribution towards Aden expenditure	250,000		
Sea Transport	528,218		
Land Transport	754		
Miscellaneous	18,229		
		3,728,150	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,168,752		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,941,224		
Wound Pensions and Gratuities	12,381		
Miscellaneous Pensions, &c.	223,786		
Indian Military Service Family Pensions	233,326		
Miscellaneous	12,209		
		3,591,678	
ROYAL AIR FORCE—EFFECTIVE:			
Air Ministry for Troops serving in India	103,125		
Discharge Gratuities	1,337		
Furlough Allowances and Voyage Pay	6,798		
National Health Insurance	1,410		
Unemployment Insurance	1,727		
Contributory Pensions Act, 1925	4,330		
Marriage Allowances and Allotments	71,337		
Stores taken to India with Airmen	557		
Consolidated Clothing Allowances	971		
Cost of Sea Transport	22,138		
Miscellaneous	211		
		213,941	
ROYAL AIR FORCE—NON-EFFECTIVE:			
Air Ministry for personnel serving in India		14,800	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	102,534		
Royal Indian Marine Furlough Pay	12,647		
Sundry items	6,356		
		121,537	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	48,597		
Indian Navy Retired Pay	189		
		48,786	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		18,583	
			7,737,475
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			22,973,020

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1928 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) -	2,709,153

DEBT.

	£	£
PERMANENT DEBT INCURRED:		
India 5½ per cent. Stock - } Discount written off to Revenue { - - - -	126,243	
India 4½ per cent. Stock - } Discount written off to Revenue { - - - -	107,438	
India 4½ per cent. Stock (1958–68) } Discount written off to Revenue { - - - -	9,114	
India 4½ per cent. Stock (1958–68): Loan proceeds - - - - - -	9,113,293	
		9,356,088
FLOATING DEBT INCURRED:		
India Bills: Principal Account - - - - - - - - - -		6,000,000
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund - - - - -	3,873	
Subscriptions to the Superior Services (India) Family Pension Fund - - - -	42,082	
		45,955

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c. - - - - -	47,312,071		
Dividends on investments, Discount on Treasury Bills, &c. - - -	1,680,573		
		48,992,644	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing - - - - - -	20,634,598		
Transfer from Treasury Balance - - - - - - -	5,189,999		
		25,824,597	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army -	873		
Payments in England on A.F.O. 1706 - - - - -	455		
Pay of Indian Army Officers lent to the Imperial Government - -	2,465		
Miscellaneous expenditure - - - - - - - -	1,927		
		5,720	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount -	1,394		
Miscellaneous - - - - - - - - - -	8,995		
		10,389	
MISCELLANEOUS DEPOSITS:			
Indian Cadets at Sandhurst - - - - - - -	4,168		
Income Tax - - - - - - - - - -	782,413		
Civil Service Insurance Society - - - - - - -	4,121		
Miscellaneous - - - - - - - - -	24,876		
		815,578	
			75,648,928
Carried forward - - -			93,760,124

of State in Council of India on account of the Central Government of India, 31st March 1929—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	22,973,020

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	£	£
CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY COMPANIES:	£	£		
Assam-Bengal Railway	—	130,126		
Bengal-Nagpur Railway	—	655,735		
Bengal and North-Western Railway	—	101,540		
Bombay, Baroda and Central India Railway	—	678,830		
Burma Railways	—	208,679		
Madras and Southern Mahratta Railway	—	571,804		
Rohilkhund and Kumaon Railway	—	22,069		
South Indian Railway	—	838,216		
Dronachellam Kurnool Railway	—	8		
	—	3,207,007	3,207,007	
Purchase of Burma Railways			3,000,000	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			8,382	
				6,215,389

DEBT.

	£	£	
PERMANENT DEBT:			
INDIA 7 PER CENT. STOCK DISCHARGED		1,141	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):	£		
East Indian Railway	393,325		
Eastern Bengal Railway	37,817		
Great Indian Peninsula Railway	712,547		
Madras Railway	182,631		
Scinde Punjab and Delhi Railway	115,832		
		1,442,152	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
BRITISH 5 PER CENT. WAR LOAN (1929-47) (SINKING FUND)		564,191	
			2,207,484
FLOATING DEBT DISCHARGED:			
India Bills			6,000,000
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund			1,897

DEPOSITS AND ADVANCES.

	£	£	
GOLD STANDARD RESERVE:			
Investments in British Securities	47,750,760		
Interest credited to Revenue	1,242,870		
		48,993,630	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		25,824,597	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Indian Troops serving in Iraq	1,557		
Shanghai Defence Force	1,659		
Payments in England on A.F.O. 1706	202		
Pay of Second Lieutenants on appointment to the Indian Army	1,029		
Pay of Indian Army Officers lent to Imperial Government	2,138		
Military expenditure at Aden	1,424		
Miscellaneous expenditure	1,382		
		9,391	
SUSPENSE ACCOUNTS:			
Miscellaneous		8,615	
MISCELLANEOUS DEPOSITS:			
Indian Cadets at Sandhurst	5,547		
Income Tax	782,681		
Civil Service Insurance Society	3,971		
Miscellaneous	23,554		
		815,753	
			75,651,986
Carried forward			113,049,776

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1928 to

RECEIPTS—*continued.*

	£
Brought forward	93,760,124

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Repayments in respect of			
Shanghai Defence Force	2,000		
Military Expenditure at Aden	56,577		
Funds for Command Paymaster, Aden	37,500		
Payments in India on A.F.O. 1706	107,081		
Remittances of Asiatic Artillery, &c.	30,457		
		233,615	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services	83,343		
Transports	4,698		
		88,041	
Air Ministry:			
Repayments in respect of			
Funds supplied to R.A.F., Iraq	635,700		
Expenditure in Iraq	32,450		
Payments on A.F.O. 1706	12,977		
Funds for Command Accountant, R.A.F., Aden	180,000		
Military Expenditure at Aden	4,000		
		865,127	
Foreign Office:			
Repayments in respect of moiety of expenditure in India in connection with			
Persian Gulf Radio Offices	1,456		
Troops lent for service in Persia	305		
		1,761	
Ministry of Pensions:			
Repayments in respect of			
Payments in India		52,652	
Board of Trade:			
Repayments in respect of			
Lighthouses in the Red Sea	4,845		
Balances on Indian Shipping Masters' Accounts	2,507		
Transports	13,660		
		21,012	
Other Imperial Government Departments:			
Repayments in respect of			
Postal and Money Order transactions with Colonial Administrations	552,128		
Pensions, &c., issued in India to British officers and men (Naval and Military) or their dependants	79,033		
Bills drawn in India on account of Emigration of Coolies and African Protectorates	140,208		
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	93,750		
Political Expenditure at Aden	24,912		
Opium shipped to Hong Kong, and the Straits Settlements	645,154		
Miscellaneous	63,868		
		1,599,053	
Other Remittance Transactions:			
Opium shipped to Siam	416,149		
Miscellaneous	92,005		
		508,154	
Exchange Adjustments on Remittance Accounts		526	
Secretary of State's Bills and other Transfers:			
Sterling purchased in India	30,810,000		
Sale of Silver	2,595,344		
		33,405,344	
			36,775,285
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			130,535,409
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Bombay		4	
Bengal		3,135	
United Provinces of Agra and Oudh		464	
Punjab		370	
Burma		2,560	
Central Provinces and Berar		157	
Assam		632	
			7,322
			130,542,731
BALANCE, 1ST APRIL 1928 (Including Gold Standard Reserve, 4,028*l.*)			5,595,019
			£136,137,750

INDIA OFFICE,
May 1929.

of State in Council of India on account of the Central Government of India, 31st March 1929—*cont.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			113,049,776
REMITTANCE.			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
War Office:			
Payments in England on I.A.F. 602	32,575		
Effects of deceased Officers and Men of the British Army	6,777		
		39,352	
Air Ministry:			
Payments in England on I.A.F. 602		10,123	
Ministry of Health:			
National Health Insurance: Sale of Stamps in India		387	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		3,056	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	458,000		
Miscellaneous	39,886		
		497,886	
Other Remittance Transactions:			
Family Remittances and Allotments of British and Indian services	1,389		
Effects of deceased Officers and Warrant Officers of the Indian Army	777		
Remittances by British Troops for deposit in the Post Office Savings Bank	97,813		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	26,320		
Mission to Court of Persia: Bills and Telegraphic Transfers	75,000		
Superior Services (India) Family Pension Fund	1,776		
Miscellaneous	63,728		
		266,803	
Transfers between Treasury and Paper Currency Reserve		5,189,999	
			6,007,606
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			11,793,932
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			130,851,314
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		14,235	
Bombay		44,031	
Bengal		13,937	
United Provinces of Agra and Oudh		9,001	
Punjab		14,154	
Burma		34,897	
Bihar and Orissa		7,873	
Central Provinces and Berar		7,123	
Assam		5,800	
			151,051
TOTAL DISBURSEMENTS			131,002,365
BALANCE, 31ST MARCH 1929 (including Gold Standard Reserve, 3,042*l.*)			5,135,385
			£136,137,750

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1928 to 31st March 1929.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
SUPERANNUATION - - - - -	—	4	3,135	464	370	2,560	—	157	632	7,322
DISBURSEMENTS.										
IRRIGATION: Sundry items - - - -	—	—	5	—	—	—	—	—	—	5
LAND REVENUE:										
Law charges in connection with appeals from India, &c. -	690	340	169	33	—	50	109	2	—	1,393
GENERAL ADMINISTRATION: Sundry items - -	1,001	4,821	2,778	1,759	523	589	394	—	151	12,016
ADMINISTRATION OF JUSTICE: Sundry items - -	73	70	72	818	494	54	206	—	—	1,787
JAILS AND CONVICT SETTLEMENTS: Sundry items -	318	—	532	463	45	—	—	—	—	1,358
POLICE: Sundry items - - - -	113	—	—	90	90	1,296	30	30	468	2,117
EDUCATION: Sundry items - - - -	—	—	216	—	—	—	—	—	—	216
SCIENTIFIC: Sundry items - - - -	350	—	—	—	—	—	—	—	—	350
MEDICAL: Sundry items - - - -	238	—	344	564	908	—	—	—	—	2,054
PUBLIC HEALTH: Sundry items - - -	—	311	—	—	—	368	—	—	—	679
CIVIL WORKS: Sundry items - - -	5	—	—	—	—	—	—	—	—	5
SUPERANNUATION: Sundry items - - -	11,447	38,489	9,821	5,274	12,094	32,540	7,134	6,748	5,181	128,728
MISCELLANEOUS: Sundry items - - -	—	—	—	—	—	—	—	343	—	343
TOTAL DISBURSEMENTS - -	14,235	44,031	13,937	9,001	14,154	34,897	7,873	7,123	5,800	151,051

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1928; the Debt and Interest created in the Year ended the 31st March 1929; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1929; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1928; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1928:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock	20,829,661 12 10	5½	1,145,631 7 9
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	7,500,000 0 0	4½	337,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 0
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1928	272,324,902 2 2		9,949,825 5 6
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	17,587,040 0 11	4·2994	756,137 4 0
Eastern Bengal Railway: Annuity terminating in 1957	2,062,167 17 4	3·85	79,393 9 3
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,709,192 11 7	3·825	256,626 12 4
Great Indian Peninsula Railway: Annuity terminating in 1948	19,684,566 15 11	2·85	561,010 2 11
Madras Railway: Annuity terminating in 1956	8,749,904 14 11	3·5125	307,340 8 1
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1928	54,792,872 0 8		1,960,507 16 7
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	1,572 4 6	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1928	327,119,346 7 4		11,910,333 2 1
DEBT CREATED IN THE YEAR 1928–29:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 4½ per Cent. Stock, 1958–68	10,000,000 0 0	4½	450,000 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Debt created in the year ended 31st March 1929	11,250,000 0 0		487,500 0 0
£	338,369,346 7 4		12,397,833 2 1
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Outstanding on the 1st April 1917 - 100,000,000 0 0			
Less, reductions to 31st March 1928 - 82,723,827 0 9			
Outstanding on the 1st April 1928 -	17,276,172 19 3	5	863,808 12 11
£	17,276,172 19 3		863,808 12 11

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1929; the Debt and Interest reduced in or on the 31st March 1929; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1928-29:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
India 5½ per Cent. Stock	265,563 1 8	5½	14,605 19 5
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1929	265,563 1 8		14,605 19 5
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	393,325 5 7	4·2994	16,902 12 0
Eastern Bengal Railway: Annuity terminating in 1957	37,817 2 8	3·85	1,455 6 1
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	115,831 14 3	3·825	4,430 11 4
Great Indian Peninsula Railway: Annuity terminating in 1948	712,546 17 2	2·85	20,307 11 9
Madras Railway: Annuity terminating in 1956	182,630 13 3	3·5125	6,414 18 3
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1929	1,442,151 12 11		49,510 19 5
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock paid off	1,119 2 8	—	—
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1929	1,708,833 17 3		64,116 18 10
TOTAL DEBT ON 31ST MARCH 1929*:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5½ per Cent. Stock	20,564,098 11 2	5½	1,131,025 8 4
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 9 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1929	283,309,339 0 6		10,422,719 6 1
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	17,193,714 15 4	4·2994	739,234 12 0
Eastern Bengal Railway: Annuity terminating in 1957	2,024,350 14 8	3·85	77,938 3 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,593,360 17 4	3·825	252,196 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	18,972,019 18 9	2·85	540,702 11 2
Madras Railway: Annuity terminating in 1956	8,567,274 1 8	3·5125	300,925 9 10
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1929	53,350,720 7 9		1,910,996 17 2
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1929	336,660,059 8 3		12,333,716 3 3
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	453 1 10	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1929	336,660,512 10 1		12,333,716 3 3
£	338,369,346 7 4		12,397,833 2 1

* For Analysis, *see* overleaf.

	£ s. d.		£ s. d.
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1928–29	555,169 16 10	5	27,758 9 10
Outstanding on the 31st March 1929	16,721,003 2 5	5	836,050 3 1
£	17,276,172 19 3		863,808 12 11

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1929.

	Capital of Debt.			Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.			£ s. d.
Debt, exclusive of that incurred for Railways shown below:					
India 5½ per Cent. Stock	*– 433,545 6 8*	- - -		5½	*– 23,844 19 11*
India 4½ per Cent. Stock	9,467,539 19 11	- - -		4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -		3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -		3	773,040 2 3
India 2½ per Cent. Stock	11,007,339 12 0	- - -		2½	276,683 9 9
		93,862,911 15 7		–	3,131,692 19 8
Debt incurred for Railway purposes:					
Debt bearing interest—					
India 5½ per Cent. Stock	20,997,643 17 10	- - -		5½	1,154,870 8 3
India 4½ per Cent. Stock, 1950-55	30,384,878 9 1	- - -		4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	- - -		4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -		3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -		3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -		2½	11,816 3 5
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -		4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -		3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -		3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	- - -		4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -		4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -		4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -		4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -		3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -		3	37,500 0 0
East Indian Railway Annuity	17,193,714 15 4	- - -		4·2994	739,234 12 0
Eastern Bengal Railway Annuity	2,024,350 14 8	- - -		3·85	77,938 3 2
Scinde Punjab and Delhi Railway Annuity	6,593,360 17 4	- - -		3·825	252,196 1 0
Great Indian Peninsula Railway Annuity	18,972,019 18 9	- - -		2·85	540,702 11 2
Madras Railway Annuity	8,567,274 1 8	- - -		3·5125	300,925 9 10
	242,797,147 12 8			–	9,202,023 3 7
Debt not bearing interest—					
India 7 per Cent. Stock	453 1 10	- - -			—
		242,797,600 14 6			
		336,660,512 10 1		–	12,333,716 3 3

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1929.

Average Amount of India Stocks on which Interest was paid during the year 1928.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock	20,772,047 12 4	57,866 0 2
India 4½ per Cent. Stock, 1950-55	39,720,578 7 7	131,840 1 5
India 4½ per Cent. Stock, 1958-68	7,500,000 0 0	—
India 3½ per Cent. Stock	85,998,843 14 8	2,669,040 14 3
India 3 per Cent. Stock	76,135,102 14 1	889,082 10 7
India 2½ per Cent. Stock	11,458,348 15 8	81,637 11 2
£	*241,584,921 4 4	3,829,466 17 7

* Of which 20,005,219*l.* 19*s.* 1*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1928:		
**On 221,579,701*l.* 5*s.* 3*d.* India Stocks, at 300*l.* per million per annum	65,996 11 2	
† „ 20,005,219*l.* 19*s.* 1*d.* India Stocks held on Transfer by Deed Register at 330*l.* per million per annum	6,543 13 1	
„ 8,410,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,523 4 5	
„ 6,000,000*l.* India Bills, at 200*l.* per million	1,200 0 0	
„ the issue of 10,000,000*l.* India 4½ per cent. Stock, 1958–68, at 1,250*l.* per million	12,500 0 0	
		88,763 8 8
** On 6,753,200*l.* 0*s.* 4*d.* India 4½ per Cent. Stock, 1958–68, from 28th March 1928 only.		
† „ 746,799*l.* 19*s.* 8*d.* „ „ „ „ „ „		
BANK OF IRELAND.		
Charge for Management for the Year 1928:		
On 3,829,466*l.* 17*s.* 7*d.* India Stocks, at 360*l.* per million per annum	—	1,378 10 8
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1928:		
On Rs. 8,60,98,498 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1929:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
£		99,396 19 4

INDIA OFFICE,
May 1929.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1928 and 31st March 1929. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Two additional Assistant Principals, in view of the employment of officers with the Indian Statutory Commission. To be absorbed on the occurrence of vacancies.

Additional Executive Officer (Training Grade).

Clerical Officers increased from 161 to 162, and temporarily to 165.

Clerk (Unestablished) in the Library. New non-pensionable appointment. To be paid on a scale of £150—10—200.

Surveyor and Clerk of the Works. Appointment placed on an established basis on a scale of £300—10—400.

Head Office Keeper. To be paid on a scale of £200—10—260.

Additional Unestablished Messenger, in lieu of an Established Messenger.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1928–29.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Burnett, Frederick	Examiner of Stamps, Stamp Branch.	—	—	—	Death	—	34 3 4
Forbes, Henry Gordon	Custodian of Patterns, India Store Depôt.	—	—	—	Ditto	—	175 10 0
Grant, Thomas	Second Class Clerk, Higher Grade.	—	—	—	Ditto	—	325 0 1
Hutchins, Sir Philip Percival, K.C.S.I.	Secretary, Judicial and Public Department, and Member of the Council of India.	—	—	—	Ditto	—	280 0 0
May, George	Inspector of Stores, India Store Depôt.	—	—	—	Ditto	—	159 10 0
Neatham, Albert Henry John.	Senior Clerk, India Audit Office.	—	—	—	Ditto	—	301 1 9 S. 132 12 2
Noxon, Albert Henry	Sub-Inspector of Stores, India Store Depôt.	—	—	—	Ditto	—	59 16 3 S. 36 6 9
Perrott, Finch	Senior Clerk	—	—	—	Ditto	—	536 15 4
Richards, James Day	Second Class Clerk, Higher Grade.	—	—	—	Ditto	—	140 0 0
Wallace, Alfred Charles	Staff Clerk	—	—	—	Ditto	—	283 6 8
Long, John	Messenger	62	20	150 0 0	Age	39 9 5 S. 20 14 6	—
						60 3 11	2,464 2 4
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						—	58 13 10
					TOTAL	60 3 11	2,522 16 2
					DECREASE	£2,462 12 3	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Arlett, Charles	Foreman, India Store Depôt.	—	—	—	Death	—	86 0 8
Jamieson, Emily	Housemaid	—	—	—	Ditto	—	19 11 1 S. 14 11 1
Yarwood, Alfred	Foreman, India Store Depôt.	—	—	—	Ditto	—	51 18 6
Grant, Leonard	Electrician	65	28	4 0 3 per week inclusive, of which 1s. was treated as bonus.	Age	60 8 0 S. 12 16 4	—
						73 4 4	172 1 4
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	47 14 9
					TOTAL	73 4 4	219 16 1
					DECREASE	£146 11 9	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1929-30.

	1929-30. Pensions granted.	1929-30. Portion commuted.	1929-30. Net Amount payable.	1928-29. Pensions granted.	1928-29. Portion commuted.	1928-29. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances	41,170	781	40,389	43,633	781	42,852	—	2,463
Compensation allowances	2,348	78	2,270	2,348	78	2,270	—	—
Compassionate allowances	1,649	—	1,649	1,795	—	1,795	—	146
£	45,167	859	44,308	47,776	859	46,917	—	2,609
					DECREASE	£2,609		

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1929; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1930.

	1929-30.	1928-29.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	192,869	187,940	4,929	—
LAW CHARGES	225	115	110	—
POSTAGE AND TELEGRAMS TO INDIA	5,775	5,846	—	71
OFFICE CONTINGENCIES	21,900	18,026	3,874	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	375	221	154	—
STATIONERY, PRINTING, AND BOOKBINDING	8,400	7,039	1,361	—
MISCELLANEOUS (HOME ADMINISTRATION)	750	255	495	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	16,829	16,351	478	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	247,123	235,793	11,401	71
NET INCREASE			£11,330	
SUPERANNUATION AND RETIRED ALLOWANCES £	45,167*	47,776*	—	2,609

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1928.	Numbers. 1 April 1929.		1929-30.	1928-29.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,740	24,935	1,805	—
130	136	Correspondence Department	76,046	75,046	1,000	—
124	124	Accountant-General's Department	45,334	44,000	1,334	—
10	10	Record Department	3,663	3,507	156	—
16	17	Telegraph and Mails Branch	5,137	4,978	159	—
53	49	Typing Branch	8,254	8,065	189	—
19	19	Miscellaneous Officers, &c.	11,089	11,161	—	72
62	62	Office Keepers and Messengers	10,980	10,712	268	—
37	37	Housekeeper, Housemaids, and Charwomen	2,861	2,831	30	—
12	12	Artificers and Labourers employed at the India Office	2,244	2,282	—	38
4(2)	4(2)	Temporary Assistance, Overtime, and Sunday Pay	521	423	98	—
483	486	£	192,869	187,940	5,039	110
		NET INCREASE			£4,929	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1928.	Numbers. 1 April 1929.	SALARIES, WAGES, AND ALLOWANCES.			1929-30.	1928-29.
		UNDER SECRETARIES OF STATE, &c.			£	£
1	1	Permanent Under Secretary of State	—		3,000	3,000
1	1	Deputy Under Secretary of State	—		2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*		3,360	3,360
10	10	Members of Council (2)	1,200*l.*		18,180	16,375
14	14			£	26,740	24,935

(1) One is also Clerk of the Council. One is employed as Joint Secretary to the Indian Statutory Commission.
(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 18,180*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1928.	1 April 1929.				1929-30.	1928-29.
		CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).				
7	7	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*		9,667	10,016
18	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*		19,526	19,565
9	11	Assistant Principals(4)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*		5,791	5,403
1	1	Administrative Officer for Non-Effective questions	850*l.*		1,048	1,048
5	5	Administrative Officers(5)	400*l.*—15*l.*—500*l.*		3,047	3,543
1	1	Chief Executive Officer(6)	750*l.*—25*l.*—850*l.*		1,073	1,043
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*		1,706	1,681
4	4	Higher Executive Officers	400*l.*—15*l.*—500*l.*		2,571	2,539
5	6	Executive Officers (Training Grade) (7)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*		2,407	2,121
8	8	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*		4,023	3,926
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*		419	407
48	48	Clerical Officers (men) (8)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		13,872	12,978
10	13	Clerical Officers (women) (9)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		2,741	2,691
		SECRETARY, MILITARY DEPARTMENT, AND STAFF.				
1	1	Secretary	1,200*l.*		1,398	1,398
1	1	Personal Assistant to the Secretary (10)	500*l.*		666	666
1	1	G.S.O. I.	—		1,266	1,268
		POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.				
1	1	Political Aide-de-Camp to the Secretary of State (11)(12)	800*l.*		998	998
1	1	Assistant to the Political Aide-de-Camp(13)	350*l.*—15*l.*—500*l.*		665	652
		INDO-EUROPEAN TELEGRAPH DEPARTMENT.				
1	1	Director-in-Chief (12)	750*l.*		940	940
1	1	Assistant to the Director-in-Chief (12)(14)	—		542	542
1	1	Clerk for special duties (15)	500*l.*—20*l.*—600*l.*		843	819
1	1	Higher Clerical Officer (woman)(16)	230*l.*—10*l.*—300*l.*		360	347
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*		289	276
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*		188	179
130	136			£	76,046	75,046

(1) Six are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) Two are paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*, and one proceeds beyond 900*l.* by increments of 25*l.* to 1,000*l.*
(3) One receives an allowance of 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, and one receives an allowance of 100*l.* as Deputy Clerk of the Council. One is employed as Joint Secretary, Royal Commission on Indian Labour, and one as Assistant Secretary, Indian Statutory Commission.
(4) Two are employed in lieu of officers lent to the Indian Statutory Commission. One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80*l.* as Resident Clerk; one receives an allowance of 50*l.* as Reading Clerk to the Council; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*
(7) One receives an allowance of 40*l* as Deputy Reading Clerk to the Council.
(8) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(9) One receives an allowance of 75*l.* as Assistant to the Private Secretaries to the Under Secretaries of State, and one receives an allowance of 30*l.* for special duties.
(10) Temporary appointment.
(11) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(12) Non-pensionable appointment.
(13) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*
(14) Present incumbent is a retired officer of the Indian Service, receiving a salary of 400*l.*
(15) Present incumbent proceeds by increments of 20*l.* to a maximum of 700*l.*
(16) Temporary appointment in place of Executive Officer (Training grade).

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1928.	Numbers. 1 April 1929.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1929-30.	1928-29.
		ACCOUNTANT-GENERAL'S DEPARTMENT.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,398	1,398
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,132	1,102
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	991	972
5	5	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	3,912	3,789
12	12	Higher Executive Officers	400*l.*—15*l.*—500*l.*	7,504	7,354
14	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	5,154	4,891
10	10	Higher Clerical Officers (men) (2)	300*l.*—15*l.*—400*l.*	4,758	5,153
2	2	Higher Clerical Officers (women) (3)	230*l.*—10*l.*—300*l.*	846	822
61	60	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	15,820	15,171
15	16	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	3,440	2,982
1	1	Comptometer Operator	43*s.* 10*d.* a week—2*s.*—57*s.* 10*d.* a week (inclusive) (4)	149	143
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	230	223
124	124		£	45,334	44,000

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of 50*l.* as one of the Editors of the India Office List.
(3) One receives an allowance of 1*l.* a month for special duties.
(4) Includes special addition of 4*s.* 2*d.* a week, and subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent	550*l.*—20*l.*—700*l.*	782	758
1	1	Parliamentary Clerk	400*l.*—15*l.*—500*l.*	598	579
1	1	Higher Clerical Officer (1)	300*l.*—15*l.*—400*l.*	528	408
3	3	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	587	809
2	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	657	449
1	1	Keeper of Records (2)	150*l.*—7*l.* 10*s.*—175*l.*	281	274
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	230	230
10	10			3,663	3,507

(1) Receives allowance of 80*l.* as Resident Clerk.
(2) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	770	770
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	1,141	1,127
10	10	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,713	2,584
2	3	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	451	456
1	1	Girl Messenger (4)	13*s.* to 26*s.* a week (inclusive) according to age.	62	41
16	17			5,137	4,978

(1) Receives an allowance of 100*l.* while in charge of the Branch.
(2) One receives an allowance of 50*l.* as Assistant Editor of Telegraph Codes.
(3) Two each receive an allowance of 25*l.* as assistants to the Resident Clerks.
(4) Appointment on temporary basis.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1928.	Numbers. 1 April 1929.	SALARIES, WAGES, AND ALLOWANCES—*continued.*		1929-30.	1928-29.
		TYPING BRANCH.		£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	332	332
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	774	769
22	20	Shorthand Typists (1)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,387	3,465
23	21	Typists (2)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,426	3,163
2	2	Hectographists (3)	41*s.* 6*d.*—2*s.*—53*s.* 6*d.* a week (inclusive).	260	248
2	2	Girl Messengers (4)	13*s.* to 26*s.* a week (inclusive), according to age.	75	88
53	49		£	8,254	8,065

(1) One receives an allowance of 50*l.* per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 10*s.* a week while attached to the Private Secretary's Office; and two an allowance of 5*s.* a week each in compensation for late additional duty.
(2) One receives 2*s.* a week extra as Examiner.
(3) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(4) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.			
1	—	Additional Assistant Private Secretary to the Secretary of State(1)	500*l.*	—	500
1	1	Railway Adviser and Government Director of Indian Railway Companies(2)	1,000*l.*—50*l.*—1,200*l.*	1,398	1,398
—	—	Assistant Government Director of Indian Railway Companies(3)	—	214	214
1	1	Librarian	600*l.*	770	770
1	1	Assistant Librarian	400*l.*	542	542
1	1	Sub-Librarian	300*l*	419	419
2	2	Clerical Officers employed in the Library (4)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	606	580
1	1	Clerk, Oriental Side, Library(5)	100*l.*—10*l.*—200*l.*	305	263
—	1	Clerk, Unestablished, Library(6)	150*l.*—10*l.*—200*l.*	234	57
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(7)	600*l.*	798	798
1	1	Member of the Medical Board(7)	450*l.*	630	630
1	1	Additional Member of Medical Board(7)	150*l.* (inclusive)	150	146
1	1	Clerical Assistant to the Medical Adviser (8)	100*l.*—10*l.*—180*l.*	300	299
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,398	1,398
1	1	Assistant Solicitor (9)	750*l.*—25*l.*—900*l.*	1,057	1,027
1	1	Clerk, Legal Adviser and Solicitor's Department (10)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	604	604
1	1	Clerk, Legal Adviser and Solicitor's Department(7) (5)	200*l.*—10*l.*—250*l.* (inclusive).	280	267
1	1	Inspector of Military Equipment and Clothing(7) (11)	—	—	—
1	1	Surveyor and Clerk of the Works	300*l.*—10*l.*—400*l.*	453	441
1	1	Information Officer(7)	900*l.*—50*l.*—1,100*l.* (inclusive).	931	808
19	19			11,089	11,161

(1) Non-pensionable appointment. At present in abeyance.
(2) Present incumbent receives a salary of 1,200*l.*
(3) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l.*
(4) One receives an allowance of 12*l.* 10*s.* for translations.
(5) Present incumbent is paid as a Clerical Officer.
(6) New non-pensionable appointment.
(7) Non-pensionable appointment.
(8) Inclusive salary not to be less than 220*l.* a year with periodical increments.
(9) Scale personal to present incumbent.
(10) Present incumbent proceeds to 450*l.* a year.
(11) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged as Military Expenditure.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1928.	Numbers. 1 April 1929.			1929-30.	1928-29.
		Salaries, Wages, and Allowances—*continued.*			
		Office Keepers and Messengers.		£	£
1	1	Head Office Keeper	200*l.*—10*l.*—260*l.* With apartments.	342	329
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*	269	269
10	9	Messengers, First Class (with uniform)(2)	105*l.*—2*l.* 10*s.*—120*l.*	2,004	2,023
15	15	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*	3,083	3,009
35	36	"Unestablished" Messengers (with uniform)(4)	29*s.*—1*s.*—34*s.* a week	5,282	5,082
62	62		£	10,980	10,712

(1) Present incumbent is paid a salary of 180*l.*

(2) In addition to their salaries, certain Messengers receive the following allowances:—One 40*l.* and one 30*l.* for attendance on the Secretary of State; one 30*l.* for attendance on the Permanent Under Secretary of State; one 20*l.*, as Bank Messenger; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 15*l.*, for mail work; on 15*l.* and one 10*l.* as Hall Porters.

(3) One receives 5*l.* for assisting the Keeper of Records, Record Department one 5*l.* for assisting the Keeper of Military Records; one 5*l.* for assisting the Keeper of Records, Accountant-General's Department; and one 10*l.*, personal to present incumbent, for special duties in the Library.

(4) Eight employed on Record duties are paid on the scale 34*s.*—1*s.*—38*s.* a week.

		Housekeeper, Housemaids, and Charwomen.			
1	1	Housekeeper (with apartments)	120*l.*	191	191
30	30	Housemaids(1)	17*s.* a week	2,225	2,207
6	6	Charwomen	17*s.* a week	445	433
37	37		£	2,861	2,831

(1) One receives allowance of 2*l.* a year as Resident Housemaid.

12	12	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works	2,244	2,282
4	4	Temporary Assistance(1), Overtime and Sunday Pay	—	521	423

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1928–9 (616*l.*) and estimated cost for 1929–30 (492*l.*) included under appropriate departments.

Contingencies of the India Office.	1929-30.	1928-29.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,500	4,376	124	—
Repairs, Furniture, and Fittings	8,300	5,842	2,458	—
Coal and Firewood	1,200	830	370	—
Gas and Electric Lighting and House Articles	1,450	1,400	50	—
Postage and Inland Telegrams	1,100	929	171	—
Travelling Expenses	150	124	26	—
Newspapers, Books, Parliamentary Papers, &c.	1,200	964	236	—
Advertisements	640	578	62	—
Telephones	1,175	1,102	73	—
Post Office charge for issue of Marriage Allowances and Allotments	300	377	—	77
Messengers' Uniforms	400	340	60	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,155	835	320	—
£	21,900	18,026	3,951	77
		Net Increase		£3,874

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1928.	Numbers. 1 April 1929.			1929-30.	1928-29
				£	£
1	1	Auditor(1)	—	1,680	1,680
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,299	1,299
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,622	3,534
6	6	Higher Executive Officers(4)	400*l.*—15*l.*—500*l.*	4,032	3,979
5	5	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,653	1,565
1	1	Executive Officer (Training Grade) (woman)	100*l.*—10*l.*—300*l.*	226	213
1	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	468	450
12	13	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,223	2,928
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	222	213
1	1	Comptometer Operator	39*s.* 8*d.* a week—2*s.*—53*s.* 8*d.* a week (inclusive)(5).	138	134
2	2	Girl Messengers(6)	13*s.* to 26*s.* a week (inclusive) according to age.	78	76
2	1	Temporary Clerks	—	188	280
37	37		£	16,829	16,351

INCREASE £478

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.
(6) Appointments on temporary basis.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
22nd May 1930.

A. HIRTZEL,
Under Secretary of State for India.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

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Pa 12009 Wt P 671—398 250 6/30 [IOP]

No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL of

RECEIPTS.

	£ s. d.	£ s. d.
Balance on the 1st April 1928, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants - -	*1,047,923 4 0	
British Treasury Bills - - - - - - - - -	4,547,095 11 10	
		5,595,018 15 10
REVENUE.		
RAILWAYS:		
STATE RAILWAYS:	£ s. d.	
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - - -	235 11 0	
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Madras and Southern Mahratta Railway (Mysore Railway) -	48,000 0 0	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1927 to 31st March 1928 -	£ s. d. 10,967 8 9	
Southern Punjab Railway: Government share of surplus profits:		
Balance, 1st October 1926 to 30th September 1927 - -	£ s. d. 84,671 17 6	
Instalment, 1st October 1927 to 30th September 1928 - -	108,281 6 2	
	192,953 3 8	
	203,920 12 5	
		252,156 3 5
Carried forward - - - £	252,156 3 5	5,595,018 15 10

* Including £4,028 2s. 3d. uninvested cash of the Gold Standard Reserve.

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1928 to 31st March 1929.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.	£ s. d.
CUSTOMS:			
Contribution to the International Customs Tariffs Bureau, 1928–9 - - - -			216 15 5
TAXES ON INCOME:			
Expenditure in connection with appeals from India - - - - - - - -			7 1 0
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)	£ s. d.		
Bombay Baroda and Central India Railway - - -	385,083 11 0		
East Indian Railway - - - - - -	1,743,414 14 8		
Eastern Bengal Railway (including Bengal Central Railway)	124,553 2 9		
Great Indian Peninsula Railway - - -	965,179 18 4		
Indian Midland Railway - - - - -	18,364 18 0		
Madras Railway - - - - -	362,193 10 2		
Oude and Rohilkund Railway - - - -	314,252 12 9		
Scinde Punjab and Delhi Railway - - -	355,638 18 8		
South Indian Railway - - - - -	146,635 6 2		
	4,415,316 12 6		
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·1556 per cent. on 30,031,026*l.* taken as Capital Outlay from 1st April 1917 to 31st March 1929 -	3,401,084 17 2		
	7,816,401 9 8		
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:			
Investment of the sums applicable to this purpose in the purchase and cancellation of—			
8,136*l.* 18*s.* 3*d.* India 5½ per cent. Stock - -	8,313 15 2		
		7,824,715 4 10	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway - - - - -	81,545 0 0		
Bengal-Nagpur Railway - - - -	290,025 0 0		
Bengal and North-Western Railway (Tirhoot Railway) -	35,000 0 0		
Ditto Ditto Sinking Fund	1,274 15 10		
Bombay Baroda and Central India Railway - -	94,998 8 2		
Burma Railways - - - - -	112,496 6 8		
Madras and Southern Mahratta Railway - - -	285,050 0 0		
Ditto (Mysore Railway) -	48,000 0 0		
South Indian Railway - - - -	147,479 18 4		
		1,095,869 9 0	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to the South Behar Railway Company -	30,000 0 0		
Miscellaneous expenditure:			
Furlough Pay of officers on leave from India - -	1,547 9 5		
Expenses in connection with recruitment - -	400 11 10		
Sundries - - - - - - - -	14 3 10		
	31,962 5 1		
MISCELLANEOUS RAILWAY EXPENDITURE:			
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway -	184 18 2		
Cost of appeal case - - - - - -	216 6 0		
Expenses in connection with recruitment - - -	122 9 4		
Expenditure in connection with Railway Accounts Report -	1,030 7 9		
Miscellaneous charges - - - - -	80 16 6		
		33,597 2 10	
			8,954,181 16 8
Carried forward - - - - £			8,954,405 13 1

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				252,156	3	5	5,595,018	15	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Message Revenue - - - - - - -				200	0	0			
Receipts on Common Purse Account - - -				144,189	17	0			
Miscellaneous - - - - - - -				103	3	9			
				144,493	0	9			
Deduct—Payments in respect of Revenue:	£	s.	d.						
Message Revenue - - -	*34,948*	*13*	*11*						
Australasian Message Fund - -	*8,487*	*18*	*8*						
				43,436	*12*	*7*			
							101,056	8	2
INTEREST:				£	s.	d.			
Interest realised from investment of Cash Balance - -				154,649	1	11			
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -				14,700	0	0			
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - -				1,242,869	12	5			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -				918	19	7			
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - - -				152	2	3			
							1,413,289	16	2

Details of charge of 12,182,347*l.* 16*s.* 2*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 5½ per cent. Stock - - - - - -	1,261,629	3	4			
India 4½ per cent. Stock (1950–55) - - - - -	1,900,769	15	6			
India 4½ per cent. Stock (1958–68) - - - - -	264,113	10	4			
India 3½ per cent. Stock - - - - - -	3,103,263	0	7			
India 3 per cent. Stock - - - - - -	2,310,405	16	8			
India 2½ per cent. Stock - - - - - -	288,472	4	3			
				9,131,653	10	8
Discount on India Bills - - - - - - - - -				131,792	14	2
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - - -	751,981	16	7			
Eastern Bengal Railway - - - - - -	79,050	19	3			
Great Indian Peninsula Railway - - - - -	555,946	11	7			
Madras Railway - - - - - - -	305,747	4	7			
Scinde Punjab and Delhi Railway - - - - -	255,497	9	9			
				1,948,224	1	9
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - - -	239,993	9	5			
Do. 3½ per cent. Debenture Stock - - -	244,960	12	3			
Do. 4½ per cent. Debenture Stock, 1935–55 -	157,494	12	0			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	5	11			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - - -	108,055	12	2			
Do. 3½ per cent. Debenture Stock -	122,497	13	6			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				970,677	9	7
				£12,182,347	16	2

Carried forward - -	£						1,766,502	7	9	5,595,018	15	10

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							8,954,405	13	1
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	0	0						
Deputation pay, allowances, &c. of officers attending the International Telegraph Conference at Brussels, and sundries	736	4	3						
				22,736	4	3			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Salaries of Officers of the Department at the India Office	2,963	0	3						
Miscellaneous expenditure	1,025	12	0						
				3,988	12	3			
							26,724	16	6
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				500	0	0			
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital				*150*	*0*	*0*			
							350	0	0
INTEREST ON ORDINARY DEBT:									
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE OR TERMINATION OF CONTRACT. (For details *see* opposite page)	12,182,347	16	2						
DISCOUNT SINKING FUNDS, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose in the purchase and cancellation of—									
69,883*l.* 9*s.* 8*d.* India 5½ per cent. Stock	71,410	14	6						
	12,253,758	10	8						
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5)	*7,824,715*	*4*	*10*						
				4,429,043	5	10			
INDIA STOCKS: Discount allowed on prepaid instalments				12,102	10	3			
INTEREST ON LIABILITY ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929–47)				863,808	13	0			
Management of Debt				86,896	19	4			
Expenses in connection with issue of 4½ per cent. Loan in January 1929				161,372	17	6			
Cost of advertisement of 4½ per cent. Loan				3,350	12	1			
Stamp duty on Transfers and Powers of Attorney, &c.				9,736	6	11			
							5,566,311	4	11
INTEREST ON OTHER OBLIGATIONS:									
Interest on balances of the Indian Military Widows' and Orphans' Fund				10,929	0	1			
Interest on balances of Superior Services (India) Family Pension Fund				2,509	5	9			
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				118	17	8			
							13,557	3	6
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	186,368	3	11						
Law Charges	115	0	1						
Postage and telegrams to India and other places abroad	5,846	3	6						
Contributions towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	220	11	7						
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	18,075	6	0						
Miscellaneous expenditure	255	8	10						
	210,880	13	11†						
Deduct—Contribution by His Majesty's Treasury	*110,901*	*0*	*0*						
				99,979	13	11			
India.									
Heads of Provinces (including Governor-General), &c.:									
Leave allowances of Member of Executive Council and Assistant Surgeon of Viceroy's Household, Voyage and Equipment allowances of Finance Member of Governor-General's Council on appointment, and portrait of late Viceroy for Viceregal Lodge, Delhi	2,420	2	6						
Secretariat and Headquarters Establishments:									
Leave allowance of an Officer	191	5	1						
Miscellaneous: Indian Civil Service: Examination expenses, &c.	4,090	1	6						
				6,701	9	1			
							106,681	3	0
Carried forward						£	14,668,030	1	0

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1928–29 to 5,313*l.* 16*s.* 7*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	1,766,502	7	9	5,595,018	15	10
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MISCELLANEOUS DEPARTMENTS:						
Proceeds of sale of library catalogues - - - - - -	1	14	3	—		
Carried forward - - £	1,766,504	2	0	5,595,018	15	10

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						14,668,030 1 0
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				16,374	9	8
Deduct—Contribution by His Majesty's Treasury	*3,437*	*0*	*0*			
Portion charged to the High Commissioner for India	*7,500*	*0*	*0*			
				10,937	*0*	*0*
						5,437 9 8
JAILS AND CONVICT SETTLEMENTS:						
Contribution to International Prisons Commission and sundries						166 4 0
POLICE:						
Examination expenses in connection with appointments to the Police Service						204 2 0
PORTS AND PILOTAGE:						
Pay of Officers on leave from India and expenditure in connection with appointments of Nautical Adviser and Surveyors						279 7 1
ECCLESIASTICAL: Miscellaneous expenditure						47 1 6
POLITICAL:						
Pay, &c., of Officers on leave				2,725	19	7
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0	0
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings at Chiengmai Consulate (1926–7)				662	8	6
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				1,687	10	0
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0	0
Expenditure in connection with the Indian States Committee				3,895	9	11
Miscellaneous expenditure				4,706	9	2
						26,677 17 2
FRONTIER WATCH AND WARD:						
Pay and allowances of Officers on leave from India						1,410 6 9
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				1,150	15	10
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0	0
Contingent expenses of the India Museum Collection at Kew				716	0	5
Pay of Officers on leave from India				623	3	1
Miscellaneous expenditure				220	3	11
						3,910 3 3
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				62	5	0
Pay, &c., of Officers on leave from India				1,787	1	0
						1,849 6 0
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1927				600	0	0
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0	0
Expenses at Jeddah in connection with the Indian Pilgrimage				1,917	15	1
Expenses in connection with Indian Medical Research Institute				777	18	2
Miscellaneous expenditure				175	11	9
						3,596 5 0
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome (balances for years 1927 and 1928)				446	15	6
Expenditure in connection with delegate to Assembly of International Institute				179	18	6
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				56	4	3
Contribution to the Imperial Bureau of Mycology				600	0	0
Leave pay of an Officer				272	12	6
Miscellaneous expenditure				41	17	8
						1,597 8 5
AVIATION:						
Contribution to the International Commission for Air Navigation, 1928						167 3 3
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"				240	0	0
Grant to the Royal Asiatic Society				315	0	0
Expenditure of the India Office Library				1,998	15	0
Expenditure of the Record Department of the India Office				723	18	1
						3,277 13 1
Carried forward					£	14,716,650 8 2

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				1,766,504	2	0	5,595,018	15	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
CURRENCY:									
Paper Currency Reserve Investment: Discount on British Treasury Bills -				160,843	1	4			
MINT:									
Proceeds of sale of Indian coins sent home for assay - - -				0	4	2			
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	4,080	7	7						
Subscriptions in respect of the India Office Provident Fund -	621	6	4						
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Military Orphan Society - -	489	9	9						
Bengal Military Fund - -	694	14	10						
Madras Military Fund - -	317	11	4						
Bombay Military Fund - -	312	15	3						
Indian Navy Fund - - -	9	18	0						
	1,824	9	2						
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - - -	2,475	4	4						
Contribution towards leave allowance and pension of a Civil Officer lent for Foreign Service - - - -	193	5	7						
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment - -	1,494	7	0						
				10,689	0	0			
STATIONERY AND PRINTING:									
Miscellaneous receipts - - - - - - -				118	5	5			
MISCELLANEOUS:	£	s.	d.						
Receipt from His Majesty's Treasury towards expenses of Indian Statutory Commission - - -	20,000	0	0						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (adjustments in respect of 1921-22 to 1925-26, and advances on account of 1926-27) - - - -	18,719	4	4						
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0						
Miscellaneous receipts in aid of the India Office - -	334	9	1						
Conscience money, &c. - - - - - -	338	18	6						
				41,392	11	11			
Carried forward - - - £				1,979,547	4	10	5,595,018	15	10

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						14,716,650 8 2
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MINT: Cost of assay of Indian coins						1 18 10
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Miscellaneous expenditure				176 17 2		
						676 17 2
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				8,421 16 9		
Members of the Bengal Nizamut Family				422 10 0		
						8,844 6 9
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,567 19 7		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:						
Superannuation	41,983	2	0			
Compensation (on reduction of staff)	2,177	2	6			
Compassionate and Injury	1,859	4	7			
Gratuities under the Superannuation Act, 1909	606	15	8			
				46,626 4 9		
Judges of the High Courts in India				750 0 0		
Indian Civil Service				1,106 13 4		
Other Civil Services in India				621 5 0		
Military and Marine Officers in respect of Civil employment				43,568 17 7		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				3,611 13 1		
Pensions payable in respect of the India Office Provident Fund				7,574 15 8		
Compassionate and Miscellaneous Pensions				498 14 2		
				105,926 3 2		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—						
Bengal Military Orphan Society	46,426	12	6			
Bengal Military Fund	85,982	5	1			
Madras Military Fund	105,825	5	10			
Bombay Military Fund	63,916	9	3			
Madras Medical Fund	19,922	5	4			
Indian Navy Fund	7,066	10	4			
				329,139 8 4		
						435,065 11 6
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				6,738 5 8		
Deduct—Contribution by His Majesty's Treasury				*3,496 0 0*		
						3,242 5 8
MISCELLANEOUS:						
Contribution towards Expenses of the Secretariat of the League of Nations				51,414 14 6		
Expenditure in connection with the League of Nations Assembly and Committees				5,736 16 10		
Expenditure in connection with the International Labour Conference				1,084 7 5		
Expenditure in connection with the International Conference on Economic Statistics				382 11 6		
Expenditure in connection with the International Copyright Conference				134 12 3		
Expenditure in connection with the Conference on Import and Export Prohibitions				58 12 8		
Expenditure in connection with the Indian Statutory Commission				12,181 5 4		
Expenditure in connection with the Indian Forest Committee				263 16 0		
Expenditure in connection with the Royal Commission on Agriculture				1,141 10 0		
Sum placed at the disposal of the Secretary of State for India for Secret Service				7,000 0 0		
Contribution towards the School of Oriental Studies				1,250 0 0		
Relief and repatriation of destitute Indians				640 6 5		
Commission on pensions and leave allowances paid abroad				555 16 11		
Books and Newspapers supplied to India				59 16 4		
Cost of insignia of Indian Orders				605 6 4		
Charges for actuarial work performed for the India Office				89 0 0		
Pay and expenses of Officers specially employed				1,461 11 0		
Sundry items				621 15 5		
						84,681 18 11
Carried forward					£	15,249,163 7 0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	1,979,547 4 10	5,595,018 15 10
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
MAINTENANCE OF THE STANDING ARMY:		
Amount received from the Imperial Government in respect of—		
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	£ s. d. 34,168 10 0	
Consolidated Clothing Allowances - - - -	9,527 8 11	
Voyage Pay of Officers moved in Imperial interests -	3,000 0 0	
Adjustment of advances for 1927–28 on account of—		
Discharge Gratuities - - - £ 1,929 16 6		
Unemployment Insurance - - 3,271 4 9		
	5,201 1 3	
Other Receipts:		
Discharge Purchase Money - - - - -	359 5 0	
Pension Act contributions in respect of British soldiers employed in Civil Departments - - - -	598 4 6	
Recoveries of over-issues in previous years of pay, &c. -	925 5 11	
ADMINISTRATIVE SERVICES:		
Educational Establishments:		
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - -	915 0 0	
Recoveries of over-issues in previous years of pay, &c.:		
Educational - - - - £ 9 12 9		
Indian Army Service Corps - - - 1 16 6		
Veterinary - - - - 17 5		
Arsenals - - - - - 26 11 7		
Medical - - - - - 336 13 4		
Miscellaneous Services - - - 2 8 0		
	377 19 7	
Hospital Stoppages recovered from officers on leave - -	479 11 4	
Contribution by the Imperial Government for the year 1928–29 in respect of the Military Attaché at Meshed - -	950 0 0	
STAFF:		
Recoveries of over-issues in previous years of pay, &c. -	20 8 10	
PURCHASE AND SALE OF STORES:		
Stores brought from India with troops:	£ s. d.	
Clothing - - - - - - 13,172 10 0		
Ordnance - - - - - 33,127 9 2		
	46,299 19 2	
SPECIAL SERVICES:		
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - -	995 7 10	
TRANSPORTATION AND MISCELLANEOUS:		
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops -	130,000 0 0	
Miscellaneous Receipts in connection with transport of troops	1,675 11 11	
Miscellaneous Receipts in connection with concession passages	4,589 7 5	
Receipt from Board of Trade in adjustment of advances on account of Troop Service, 1927–28 - - - -	154 17 5	
		240,237 19 1
Carried forward - - - £	2,219,785 3 11	5,595,018 15 10

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							15,249,163	7	0
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY:									
I. MAINTENANCE OF THE STANDING ARMY:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1928–29 - - - -				1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:									
For the year 1928–29 - - -	49,000	0	0						
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List - - - -	331	17	6						
				49,331	17	6			
Pay and allowances, &c. of British soldiers attending Vocational Courses - - - - - -				10,928	14	3			
Furlough allowances of British Regiments serving in India -				149,431	6	6			
Voyage pay - - - - - - - -				6,634	2	1			
Furlough allowances: Indian Army: Regimental - -				232,832	6	0			
National Health Insurance:									
Advances for year 1928 - - -	30,350	0	0						
" " 1929 - - -	9,900	0	0						
Balance for year 1927 - - -	368	13	0						
Arrears for years 1924–25–26 - -	744	13	8						
				41,363	6	8			
Unemployment Insurance:									
Contribution for the year 1928–29 - - -				90,000	0	0			
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay) - - - - - -				122,422	3	0			
Marriage allowances and allotments:									
British Troops - - - - -	415,508	19	0						
Indian Army - - - - -	37,740	17	0						
				453,249	16	0			
Bounties to British Troops for extension of service - -				19	6	8			
Consolidated Clothing Allowances (adjustment to first half of 1927–28, and advance on account of 1928) - -				4,935	17	9			
Pay and allowances of Second Lieutenants on appointment -				5,928	17	0			
Military Charges for Aden (Contribution to Imperial Govt.) -				250,000	0	0			
Fighting units: Miscellaneous - - - -				587	18	3			
							2,817,665	11	8
II. ADMINISTRATIVE SERVICES:									
Supply and Transport:									
Furlough Allowances:									
Indian Army Service Corps - - - -				47,230	17	5			
Royal Army Service Corps - - - -				399	17	8			
Supply and Transport Units: Miscellaneous - - -				1,479	3	10			
							49,109	18	11
Educational and Instructional charges:									
Furlough allowances - - - - - -				5,255	14	0			
Miscellaneous expenditure - - - - -				58,461	7	10			
							63,717	1	10
Medical Services:									
Furlough allowances: Royal Army Medical Corps - -				17,876	17	11			
" " : Indian Medical Service and other medical personnel - - -				38,053	12	10			
Sterling Overseas Pay: Indian Medical Service - -				31,190	10	10			
Pay, &c., of Lieutenants on appointment to the Indian Medical Service - - - - - -				10,603	14	2			
Cost of medical treatment of officers on leave -				3,306	1	10			
Miscellaneous expenditure - - - - -				362	1	0			
							101,392	18	7
Veterinary:									
Furlough allowances: Royal Army Veterinary Corps -				2,159	11	2			
Miscellaneous expenditure - - - - -				42	19	7			
							2,202	10	9
Arsenals:									
Furlough allowances: Royal Army Ordnance Corps - -				1,047	4	7			
" " Indian Army Ordnance Corps -				25,050	15	5			
Miscellaneous expenditure - - - - -				182	13	8			
							26,280	13	8
Miscellaneous Administrative Services:									
Furlough allowances - - - - - -				4,803	7	10			
Miscellaneous expenditure - - - - -				2,516	8	9			
							7,319	16	7
III. MANUFACTURING ESTABLISHMENTS:									
Ordnance and Clothing Factories:									
Miscellaneous expenditure - - - - -				-	-		236	17	9
Carried forward - -				-	-		£3,067,925	9	9	15,249,163	7	0

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward				2,219,785	3	11	5,595,018	15	10
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—NON-EFFECTIVE:									
Recoveries from the Imperial Government in respect of Retired Pay, &c. of Indian Troops, &c., lent to it	112,800	0	0						
Other pensionary contributions	3,514	7	7						
Subscriptions towards Indian Military Service Family Pensions	45,262	16	4						
Recoveries from Civil Revenues in respect of pensions charged thereto in previous years and adjustments of over-issues and miscellaneous receipts	98,642	8	3						
				260,219	12	2			
ROYAL AIR FORCE—EFFECTIVE:									
Stores brought from India with Airmen:									
Clothing	277	9	5						
Ordnance	7	4	2						
Consolidated Clothing Allowances of Airmen returning from India	650	1	3						
Miscellaneous receipts	19	7	9						
				954	2	7			
MARINE:									
Miscellaneous receipts				77	1	0			
EXTRAORDINARY RECEIPTS:									
Share of receipt from the German Government in respect of Reparations under the Dawes Scheme for period 1st March 1928 to 28th February 1929				228,162	8	2			
TOTAL RECEIPTS ON ACCOUNT OF REVENUE							2,709,198	7	10
Carried forward						£	8,304,217	3	8

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,067,925	9	9	15,249,163	7	0
DISBURSEMENTS—*continued.*												
EXPENDITURE—*continued.*												
MILITARY SERVICES—*continued.*												
ARMY—*continued.*												
IV. STAFF: Indian Orderlies to His Majesty the King				2,566	9	0						
Furlough allowances				65,260	16	2						
Sterling Overseas Pay				4,713	1	5						
Miscellaneous expenditure				1,206	9	7						
							73,746	16	2			
V. STORES: Stores taken to India with Troops:												
Clothing				25,838	13	11						
Ordnance				18,032	13	6						
							43,871	7	5			
VI. SPECIAL SERVICES:												
Gratuities and Allowances to surplus Officers of the Indian Army							1,255	15	10			
VII. TRANSPORTATION AND MISCELLANEOUS:												
Sea Transport charges				536,941	5	7						
Concession Passages				34,606	16	3						
Land Transport charges				754	7	9						
Maintenance of the graves of soldiers of the Indian Expeditionary Forces				15,300	0	0						
Miscellaneous expenditure				2,928	16	4						
							590,531	5	11			
VIII. NON-EFFECTIVE CHARGES:												
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:												
For the year 1928-29				1,168,752	0	0						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,940,930	2	7						
Wound Pensions and Gratuities				12,431	8	0						
Compassionate Allwnces. of Officers removed from Service, &c.				964	10	1						
Pensions of Non-commissioned Officers and men				870	3	11						
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				130,953	8	8						
Pensions of Widows & Families of Officers, &c., of Indn. Service				89,163	14	4						
Cost of Medals, &c.				239	6	10						
Gratuities: Army				1,678	5	10						
Medical treatment of retired Officers, &c.				12,209	6	10						
				3,358,192	7	1						
Indian Military Service Family Pensions				233,325	16	8						
							3,591,518	3	9			
ARMY—ROYAL AIR FORCE:												
Effective charges:							7,368,848	18	10			
Payments to the Air Ministry in respect of personnel serving in India: For the year 1928-29				103,125	0	0						
Discharge Gratuities, 1927-28				1,337	0	0						
Furlough allowances				7,220	13	10						
Voyage Pay				1,242	10	0						
Cost of Sea Transport				25,006	14	11						
National Health Insurance:	£	s.	d.									
1928	975	0	0									
1929	300	0	0									
Balance for 1927	134	19	0									
				1,409	19	0						
Unemployment Insurance (1927-28)				1,727	0	0						
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)				4,329	17	0						
Marriage allowances and allotments				71,183	18	7						
Consoldtd. Clothing Allwncs. of Airmen proceeding to India				971	9	3						
Stores taken to India with Airmen:	£	s.	d.									
Clothing	424	10	5									
Ordnance	132	3	6									
				556	13	11						
Miscellaneous expenditure				210	18	0						
Non-Effective charges:												
Payment to the Air Ministry in respect of personnel serving in India				14,800	0	0						
							233,121	14	6			
MARINE:												
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				102,533	11	0						
Royal Indian Marine Furlough Pay				12,641	2	4						
Miscellaneous expenditure				6,349	7	8						
				121,524	1	0						
	£	s.	d.									
Royal Indian Marine Retired Pay	48,596	16	2									
Indian Navy Retired Pay	189	7	2									
				48,786	3	4						
							170,310	4	4			
MILITARY ENGINEER SERVICES:												
Furlough Pay of personnel of the Royal Engineers							19,124	2	3			
										7,791,404	19	11
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)									£	23,040,568	6	11

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.
Brought forward - - - -	8,304,217	3	8

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	£	s.	d.	£	s.	d.
India 4½ per cent. Stock: Loan of £7,500,000 created under East India Loans Act, 1923, and previous Acts, and issued in January 1928 for Railway purposes:						
Receipts in the year - - - - - - -				13,322	16	0
India 4½ per cent. Stock: Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in January 1929 for Railway purposes:						
Receipts in the year - - - - - - -				9,099,969	17	8
	For Railway Construction.			For General Purposes.		
	£	s.	d.	£	s.	d.
Discount written off to Revenue in the year in respect of the following Loans:						
Loan created under East India Loans Act, 1910, and previous Acts:						
£10,000,000 India 5½ per cent. Stock issued in December 1921 -	70,278	12	8	—		
Loans created under East India Loans Act, 1922, and previous Acts:						
£12,500,000 India 5½ per cent. Stock issued in June 1922 - -	55,964	16	3	—		
						126,243 8 11
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	42,622	15	6	20,522	1	6
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	37,648	15	8	6,643	18	1
						107,437 10 9
Loans created under East India Loans Act, 1923, and previous Acts:						
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	9,114	4	3	—		
						9,114 4 3
FLOATING DEBT INCURRED:						
India Bills: Principal Account - - - - - - -						6,000,000 0 0
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch):				£	s.	d.
Subscriptions, and interest on balances - - -				47,535	2	4
Superior Services (India) Family Pension Fund:						
Subscriptions and interest on balances - - -				199,592	13	2
						247,127 15 6
						15,603,215 13 1
Carried forward - -					-	£ 23,907,432 16 9

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							23,040,568	6	11
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - -	130,125	13	4						
Bengal-Nagpur Railway - - - -	655,736	4	4						
*Bengal and North-Western Railway - -	101,540	3	6						
Bombay Baroda and Central India Railway - -	678,830	2	5						
Burma Railways (to 31st December 1928) - -	208,678	17	3						
Madras and Southern Mahratta Railway - - -	571,803	8	10						
*Rohilkund and Kumaon Railway - - - -	22,068	11	5						
South Indian Railway - - - - -	838,216	5	10						
Dronachellam-Kurnool Railway - - - -	7	16	11						
				3,207,007	3	10			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:									
Burma Railways: Discharge of Share Capital - - - - -				3,000,000	0	0			
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c. - - - - - -				8,382	2	0			
							6,215,389	5	10
DEBT.									
PERMANENT DEBT DISCHARGED:									
£1,119 2*s.* 8*d.* India 7 per cent. Stock discharged (at 102) - - -				1,141	10	3			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):	£	s.	d.						
East Indian Railway - - - - -	393,325	5	7						
Eastern Bengal Railway - - - -	37,817	2	8						
Great Indian Peninsula Railway - - - -	712,546	17	2						
Madras Railway - - - - - -	182,630	13	3						
Scinde Punjab and Delhi Railway - - -	115,831	14	3						
				1,442,151	12	11			
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - - -	200,000	0	0						
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7) - - - -	—								
				200,000	0	0			
Liability for British Government 5 per cent. War Loan (1929–47):									
£555,169 16*s.* 10*d.* cancelled by the payment to His Majesty's Treasury on account of the Sinking Fund - - - - - -				564,191	7	0			
				2,207,484	10	2			
FLOATING DEBT DISCHARGED:									
India Bills: Principal Account - - - - - - - -				6,000,000	0	0			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	2,460	11	1						
Superior Services (India) Family Pension Fund - -	219	0	6						
				2,679	11	7			
							8,210,164	1	9
Carried forward - -							37,466,121	14	6

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							23,907,432	16	9
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£44,280,000 British Treasury Bills maturing or realised -	43,886,928	7	10						
Redemption money of £2,000,000 Treasury 4½ per cent. Bonds, maturing 1st February 1929 - - - - -	2,000,000	0	0						
Proceeds of sale of—									
£500,000 Treasury 4½ per cent. Bonds, 1st February 1929 -	499,013	14	0						
£941,351 12*s.* 10*d.* National War Loan 5 per cent. Stock 1927–47	956,587	6	6						
	47,342,529	8	4						
Dividends on investments, discount on Treasury Bills, &c. -	1,650,113	18	6						
				48,992,643	6	10			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -	20,634,598	5	9						
Transfer from Home Treasury Balance - - -	5,189,998	14	11						
				25,824,597	0	8			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Military Expenditure in Iraq - - - -	1,561	11	6						
Military Expenditure at Aden - - - -	—								
Shanghai Defence Force - - - -	1,637	19	9						
Pay of Indian Army officers lent to H.M. Government -	2,465	8	1						
Pay of Second Lieutenants on appointment to the Indian Army	873	7	0						
Expenditure on behalf of the Command Paymasters -	454	15	6						
Miscellaneous - - - - - - -	1,926	19	3						
				8,920	1	1			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - -	1,393	13	6						
Miscellaneous - - - - - - -	9,044	18	5						
				10,438	11	11			
MISCELLANEOUS DEPOSITS:									
Receipts in respect of Indian Cadets at Sandhurst - -	4,168	5	1						
Receipts in respect of the Currie Scholarship - - -	44	6	4						
Receipts in respect of the Norman Memorial Fund - -	16	16	0						
Receipts in respect of Sir Pertab Singh Memorial Fund -	300	0	0						
Receipts in respect of the Pollock Memorial Fund - -	18	4	0						
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - -	782,640	18	9						
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - -	4,121	3	5						
Miscellaneous - - - - - - -	24,495	19	6						
				815,805	13	1			
							75,652,404	13	7
Carried forward - - -						£	99,559,837	10	4

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							37,466,121	14	6
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£39,135,000 British Treasury Bills	38,791,447	15	3						
1,450,000 Treasury 4 per cent. Bonds (1931-33)	1,403,451	18	4						
1,300,000 Treasury 4½ per cent. Bonds (1930-32)	1,294,296	13	4						
1,000,000 Treasury 4½ per cent. Bonds (1932-34)	961,336	6	8						
2,275,000 Treasury 5 per cent. Bonds (1933-35)	2,302,034	17	10						
1,000,000 Treasury 5½ per cent. Bonds (1930)	1,001,942	2	1						
Cost of									
2,025,000 Treasury 4½ per cent. Bonds* (1932-34)	1,996,250	0	0						
Appropriation to Revenue	1,242,869	12	5						
				48,993,629	5	11			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills				25,824,597	0	8			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Military expenditure in Iraq	1,561	11	6						
Military expenditure at Aden	1,424	8	3						
Shanghai Defence Force	1,637	19	9						
Pay of Indian Army Officers lent to Imperial Government	2,121	12	4						
Pay of Second Lieutenants on appointment to Indian Army	1,028	16	7						
Expenditure on behalf of Command Paymasters	219	0	9						
Miscellaneous	1,382	9	10						
				9,375	19	0			
SUSPENSE ACCOUNTS:									
Miscellaneous				22,195	19	1			
MISCELLANEOUS DEPOSITS:									
Expenses of Indian Cadets at Sandhurst	5,546	16	4						
Payments in respect of the Norman Memorial Fund	16	10	0						
Payments in respect of the Pollock Memorial Fund	18	0	0						
British Income Tax paid to H.M. Imperial Government	782,681	6	4						
Insurance Premiums paid to Civil Service Insurance Society	3,970	18	4						
Miscellaneous	23,515	8	1						
				815,748	19	1			
							75,665,547	3	9
Carried forward						£	113,131,668	18	3

* Acquired by conversion of £2,000,000 Treasury 4½ per cent. Bonds, 1929.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							99,559,837	10	4

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Receipts from Imperial Government Departments:									
War Office:									
Expenditure in India in connection with									
Shanghai Defence Force				362	0	3			
Funds for Command Paymaster, Aden				37,500	0	0			
Military Expenditure at Aden				56,576	14	8			
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore				18,701	7	1			
Enlistment of Indians for service in the Colonies				11,435	15	8			
Sums due to Officers and others residing in India				107,080	11	0			
Additional Indian Troops lent for service at Hong Kong				336	6	0			
Indian Regiments lent for service in the Colonies				*—15*	*19*	*4*			
							231,976	15	4
Air Ministry:									
Expenditure in India in connection with									
Military Expenditure at Aden				4,000	0	0			
Indian troops in Iraq				30,888	8	6			
Funds supplied to the Royal Air Force, Iraq				635,700	0	0			
Funds for Command Accountant, R.A.F., Aden				180,000	0	0			
Sums due to Officers and others residing in India				12,976	11	9			
							863,565	0	3
Admiralty:									
Advances in India on account of Naval Services				83,342	15	5			
Transports				4,698	7	5			
							88,041	2	10
Foreign Office:									
Moiety of expenditure in India in connection with Persian Gulf Radio Offices				1,426	0	11			
Troops lent for service in Persia				305	8	5			
							1,731	9	4
Board of Trade:									
Transports				13,659	17	5			
Lighthouses in the Red Sea				4,845	3	2			
Balances on Indian Shipping Masters' Accounts				2,506	15	0			
							21,011	15	7
Ministry of Pensions:									
Pensions paid in India							52,651	12	2
Sundry Departments and Dominion Governments:									
Postal and Money Order transactions with Colonial Administrations				552,127	12	3			
Pensions, &c., issued in India to British Officers and men (Naval and Military) or their dependants				79,032	17	5			
Advances in India on account of Emigration of Coolies				126,207	12	2			
Ditto African Protectorates				14,000	0	0			
Political Expenditure at Aden				24,911	18	2			
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq				93,750	0	0			
Opium shipped to the Governments of Hong Kong and the Straits Settlements				645,153	12	11			
Adjustments with Central Clearing Office, Enemy Debts				45	1	10			
Expenditure in connection with Dominion Officers serving in India				13,401	10	8			
Miscellaneous advances in India				63,822	13	3			
							1,612,452	18	8
							2,871,430	14	2
Other Remittance transactions:									
Opium shipped to Siam							416,149	9	7
Allotments paid in India							156	9	3
Subscriptions to the Indian Civil Service Provident Fund							123	13	4
Subscriptions to the General Provident Fund							99	6	0
Government of India Rupee Loan							757	14	2
Miscellaneous Provident Funds							15	11	6
Indian Military Widows' and Orphans' Fund (Rupee Branch)							37	12	4
Miscellaneous receipts							78,759	18	2
Exchange adjustments on Remittance Transactions							555	19	0
Carried forward			£				3,368,086	7	6	99,559,837	10	4

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£	s.	d.
Brought forward - - - -	113,131,668	18	3

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	32,574	18	9			
Effects of deceased Officers and men of the British Army -	6,776	19	9			
Air Ministry:						
Miscellaneous Remittances from India - - -	10,123	9	11			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	386	19	8			
Board of Trade:						
Basses and Minicoy Light Dues - - - - -	3,056	7	10			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	458,000	0	8			
Unemployment Insurance: Sale of stamps in India - -	302	3	6			
Adjustments with Central Clearing Office, Enemy Debts -	24	16	3			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - - -	39,560	7	7			
				550,806	3	11
Other Remittance transactions:						
Remittances of British and Indian Services - - - - -				1,389	2	6
Effects of deceased Officers and Warrant Officers of the Indian Army - -				777	6	3
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - - - -				97,812	12	3
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and at 5½ per cent. on Capital Overdrafts provided by Company - - - -				26,319	7	5
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - - -				75,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				3,788	7	9
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - - -				32,198	0	4
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - - -				156,557	10	0
Expenses of Indian Cadets at Sandhurst - - - - - -				3,741	14	6
Miscellaneous payments to be brought to charge or recovered in India - -				56,268	12	7
Carried forward -			£	1,004,658	17	6
					£	113,131,668	18	3

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	3,368,086 7 6	99,559,837 10 4

RECEIPTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:

Sterling purchased in India - - - - - - - -	30,810,000 0 0	
Sale of silver - - - - - - - - - -	2,594,226 9 8	
		36,772,312 17 2
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT -	£	136,332,150 7 6

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 31 to 38.)

Bombay - - - - - - - - -	3 18 1	
Bengal - - - - - - - - -	3,134 15 0	
United Provinces of Agra and Oudh - - - -	464 5 6	
Punjab - - - - - - - - -	370 11 4	
Burma - - - - - - - - -	2,559 18 0	
Central Provinces and Berar - - - - -	157 12 3	
Assam - - - - - - - - -	631 19 4	
		7,322 19 6
TOTAL RECEIPTS - - - - - -	£	136,339,473 7 0

INDIA OFFICE,
August 1929.

on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued.*

	£ s. d.	£ s. d.
Brought forward - -	1,004,658 17 6	113,131,668 18 3
DISBURSEMENTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Transfers through Paper Currency Reserve - - - - - -	5,189,998 14 11	6,194,657 12 5
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - - -		11,793,932 9 8
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		131,120,259 0 4
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)		
Madras - - - - - - - - -	14,333 2 4	
Bombay - - - - - - - -	44,031 11 8	
Bengal - - - - - - - - -	14,010 13 0	
United Provinces of Agra and Oudh - - -	9,000 17 8	
Punjab - - - - - - - - -	14,153 12 3	
Burma - - - - - - - - -	34,897 7 4	
Bihar and Orissa - - - - -	7,872 12 11	
Central Provinces and Berar - - - - -	7,122 15 10	
Assam - - - - - - -	5,799 16 7	151,222 9 7
TOTAL DISBURSEMENTS - - - - £		131,271,481 9 11
Balance on the 31st March 1929, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants -	1,072,168 11 0*	
British Treasury Bills - - - - - -	3,995,823 6 1	5,067,991 17 1
£		136,339,473 7 0

* Including £3,042 3*s.* 2*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

W. A. STURDY,
Auditor.

INDIA AUDIT OFFICE,
28th February 1930.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	1,145,287 18 10	*–1,349 8 6*	1,368 11 10	1,146,307 2 2
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79 *l.* for 100*l.* Stock of the Company	116,850 14 9	*–19 4 2*	36 11 4	116,868 1 11
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 7	*–50 1 6*	27 9 8	1,268,493 8 9
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 7	*–3 7 9*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 7	*–89 4 9*	57 5 2	371,329 4 0
£	3,390,397 3 4	*–1,511 6 8*	1,489 18 0	3,390,375 14 8*

* Charged as Capital redeemed during 1928-9, *see* page 17, £1,442,151 12*s.* 11*d.*, Interest on Capital, *see* page 6, £1,948,224 1*s.* 9*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)*				
East Indian Railway	£ s. d. 116,478 5 8	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway	9,343 14 0	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	69,857 12 4	—	—	71,400 0 0
£	195,679 12 0	119,050 0 0	9,550 0 0	71,400 0 0
		£200,000 0 0		

account of the Central Government of India, from 1st April 1928 to 31st March 1929—*cont.* (App.).

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway. *	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 5½ per Cent. Stock	—	*—17,568 5 2*	*—1,317 18 4*	—	—	*—1,850 6 7†*	*—11,609 7 6*	—	
On India 4½ per cent. Stock	—	—	—	—	—	*—192 7 0*	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8†*	112,135 2 8	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*—18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 8 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	
	385,083 11 0	1,036,361 16 2	110,606 16 10	752,991 10 8	362,193 10 2	314,252 12 9	355,638 18 8	127,510 6 8	3,444,639 2 11
On Railway Debenture Stock	—	707,052 18 6	13,946 5 11	230,553 5 8	—	—	—	19,124 19 6	970,677 9 7
£	385,083 11 0	1,743,414 14 8	124,553 2 9	983,544 16 4	362,193 10 2	314,252 12 9	355,638 18 8	146,635 6 2	4,415,316 12 6

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1928 to 31st March 1929—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1928.	Transactions during 1928–29.		Balance, 31st March 1929.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Military Expenditure at Aden	—	1,424 8 3	—	1,424 8 3
Pay of Second Lieutenants on appointment	474 12 11	1,028 16 7	873 7 0	630 2 6
Pay of Indian Army Officers lent to Imperial Government	801 0 9	2,121 12 4	2,465 8 1	457 5 0
Expenditure on behalf of Command Paymasters	253 5 0	219 0 9	454 15 6	17 10 3
Accounts with Imperial Government: Miscellaneous	1,110 2 6	1,382 9 10	1,926 19 3	565 13 1
Miscellaneous Advances	2,000 0 0	—	—	2,000 0 0
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	15,650 7 1	22,195 19 1	9,044 18 5	28,801 7 9
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5*	—	—	59,697 16 5*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	98,282 0 2	28,372 6 10	14,765 8 3	111,888 18 9

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	2,627 1 10	—	1,393 13 6	4,020 15 4
Currie Scholarship for Forest Students	44 1 8	—	44 6 4	88 8 0
Norman Memorial Fund	6 5 8	16 10 0	16 16 0	6 11 8
Sir Pertab Singh Memorial Fund	50 0 0	—	300 0 0	350 0 0
Pollock Memorial Fund	356 13 9	18 0 0	18 4 0	356 17 9
Mysore Debenture Stock Sinking Fund	59,697 16 5*	—	—	59,697 16 5*
Indian Cadets at Sandhurst	353 3 1	5,546 16 4	4,168 5 1	*–1,025 8 2*
Income Tax	3,181 1 3	782,681 6 4	782,640 18 9	3,140 13 8
Civil Service Insurance Society	757 9 8	3,970 18 4	4,121 3 5	907 14 9
Miscellaneous Deposits	341 12 7	23,515 8 1	24,495 19 6	1,322 4 0
TOTAL £	67,415 5 11	815,748 19 1	817,199 6 7	68,865 13 5

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1928 to 31st March 1929.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau		216 15 5
TAXES ON INCOME: Expenditure in connection with Appeals from India		7 1 0
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:	£ s. d.	
Rental paid to the South Behar Railway Company	30,000 0 0	
Miscellaneous expenditure:		
Furlough pay of officers on leave from India	889 1 2	
Expenses in connection with recruitment	325 11 9	
Sundries	14 3 10	
	31,228 16 9	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	184 18 2	
Cost of appeal case	216 6 0	
Expenditure in connection with Railway Accounts Report	1,030 7 9	
Expenses in connection with recruitment	94 1 9	
Miscellaneous charges	80 16 6	
		32,835 6 11
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000 0 0	
Deputation pay, allowances, &c., of officers attending the International Telegraph Conference at Brussels and sundries	468 3 6	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Miscellaneous expenditure	972 17 6	
		23,441 1 0
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	*150 0 0*	
		350 0 0
INTEREST ON ORDINARY DEBT:		
Management of Debt	86,896 19 4	
Expenses in connection with issue of new 4½ per cent. Loan	161,372 17 6	
Cost of advertisement of new 4½ per cent. Loan	3,350 12 1	
Stamp duty on Transfers and Powers of Attorney, &c.	9,736 6 11	
		261,356 15 10
GENERAL ADMINISTRATION:		
England:		
Law Charges	115 0 1	
Postage and Telegrams to India and other places abroad	5,846 3 6	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	17,260 9 0	
	23,221 12 7	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		14,138 12 7
India:		
HEADS OF PROVINCES, &c.:		
Cost of portrait of late Viceroy for Viceregal Lodge, Delhi	787 10 0	
Miscellaneous: Indian Civil Service: Examination expenses, &c.	3,959 17 6	
		4,747 7 6
JAILS AND CONVICT SETTLEMENTS:		
Contribution to International Prisons Commission and sundries		127 0 6
POLICE:		
Examination expenses in connection with appointments to the Police Service		204 2 0
Carried forward	£	337,424 2 9

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				337,424	2	9
PORTS AND PILOTAGE:						
Expenditure in connection with appointments of Nautical Adviser and Surveyors				27	11	2
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	1,150	15	10			
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	0	0			
Contingent expenses of the India Museum Collection at Kew	300	6	1			
Miscellaneous expenditure	203	2	11			
				2,854	4	10
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				62	5	0
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health (1927)	600	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	1,917	15	1			
Expenses in connection with Indian Medical Research Institute	777	18	2			
Miscellaneous expenditure	43	19	1			
				3,464	12	4
AGRICULTURE:						
Contribution to the International Institute of Agriculture at Rome (Balance, 1927 and 1928)	446	15	6			
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	56	4	3			
Contribution to the Imperial Bureau of Mycology	600	0	0			
Leave pay of an Officer	272	12	6			
Miscellaneous expenditure	41	17	8			
				1,417	9	11
AVIATION:						
Contribution to the International Commission for Air Navigation, 1928				167	3	3
MISCELLANEOUS DEPARTMENTS:						
Grant in aid of the publication of the "Encyclopædia of Islam"	240	0	0			
Grant to the Royal Asiatic Society	315	0	0			
Expenditure of the India Office Library	1,998	15	0			
Expenditure of the Record Department of the India Office	405	14	5			
				2,959	9	5
MINT: Cost of assay of Indian coins				1	18	10
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	500	0	0			
Miscellaneous expenditure	64	15	11			
				564	15	11
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				959	1	1
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	6,738	5	8			
Deduct: Contribution by His Majesty's Treasury	*—3,496*	*0*	*0*			
				3,242	5	8
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	51,414	14	6			
Expenditure in connection with the League of Nations Assembly and Committees	472	6	3			
Expenditure in connection with the International Labour Conference	862	14	4			
Expenditure in connection with the Conference on Import and Export Prohibitions	3	10	9			
Expenditure in connection with the Indian Statutory Commission	1,264	3	3			
Expenditure in connection with the Indian Forest Committee	263	16	0			
Expenditure in connection with the Royal Commission on Agriculture	414	6	0			
Contribution towards the School of Oriental Studies	1,250	0	0			
Relief and repatriation of destitute Indians	640	6	5			
Commission on pensions and leave allowances paid abroad	555	16	11			
Books and Newspapers supplied to India	59	16	4			
Cost of insignia of Indian Orders	605	6	4			
Charges for actuarial work performed for the India Office	89	0	0			
Sundry items	591	8	1			
				58,487	5	2
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	411,632	5	4

	£	s.	d.	£	s.	d.
Brought forward						
				411,632	5	4
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway	130,125	13	4			
Bengal-Nagpur Railway	655,736	4	4			
Bengal and North-Western Railway	101,540	3	6			
Bombay Baroda and Central India Railway	678,830	2	5			
Burma Railways (to 31st December 1928)	208,678	17	3			
Madras and Southern Mahratta Railway	571,803	8	10			
Rohilkund and Kumaon Railway	22,068	11	5			
South Indian Railway	838,216	5	10			
Dronachellam-Kurnool Railway	7	16	11			
				3,207,007	3	10
REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS:						
Burma Railways				3,000,000	0	0
CIVIL WORKS:						
Initial Expenditure on the New Capital at Delhi				145	7	1
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA			£	6,618,784	16	3

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	689 17 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary, &c., of Commandant of Governor's Bodyguard and A.D.C.'s to Governor	—	466 9 10
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	633 3 5	—
	633 3 5	466 9 10
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court of Madras	20 2 0	—
Law Charges in connection with an Appeal from India	3 2 1	—
	73 4 1	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Leave salary of an Officer	318 5 0	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
Passage of an Officer recalled to India	—	52 16 0
	—	112 16 0
SCIENTIFIC DEPARTMENTS (*Transferred*):		
Expenditure in connection with the publication of the "Flora of Madras"	350 0 0	—
MEDICAL (*Transferred*):		
Leave salary of Officers	237 13 6	—
CIVIL WORKS (*Transferred*):		
Law Charges in connection with an Appeal from India	4 14 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	1,114 9 6	10,332 10 0
TOTAL £	3,421 6 6	10,911 15 10
	£14,333 2 4	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	3 18 1

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	340 8 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Equipment and Voyage Allowance of Governor on appointment — £2,000 0 0		
Leave salaries of Members of Executive Council — 1,453 6 8		
Leave salary of an Officer specially employed — 259 9 1		
Passage and miscellaneous charges of A.D.C.'s to Governor — 137 5 0	—	3,850 0 9
Leave pay, &c., of an Assistant Surgeon and a member of the Governor's Band	441 4 9	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	530 2 0	—
	971 6 9	3,850 0 9
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court of Bombay	20 2 0	—
	70 2 0	—
PUBLIC HEALTH (*Transferred*):		
Leave salary of an Officer	—	311 2 11
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contribution of Aide-de-Camp to the Governor, lent from Imperial Service	—	150 0 0
Pensions of Military Officers in respect of Civil employment	39 0 0	38,299 10 9
	39 0 0	38,449 10 9
TOTAL £	1,420 17 3	42,610 14 5
	£44,031 11 8	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	3,134 15 0

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India		168 9 5	—
IRRIGATION (*Reserved*):			
Law Charges in connection with an Appeal from India		4 14 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave Salary of Member of Executive Council	1,198 18 6		
Leave Salary, &c., of A.D.C.'s to Governor	642 2 10		
Leave Salary of Adjutant of Governor's Body-guard	305 15 2		
		—	2,146 16 6
Pay, &c., of members of the Governor's Band		50 5 1	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		655 5 2	—
		705 10 3	2,146 16 6
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court at Calcutta		20 2 0	—
Law Charges in connection with an Appeal from India		2 0 0	—
		72 2 0	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):			
Leave Salary of an Officer		—	532 4 4
EDUCATION (*Transferred*):			
Law Charges in connection with an Appeal from India		216 1 0	—
MEDICAL (*Transferred*):			
Leave Salary of an Officer		344 2 5	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		—	9,820 13 1
TOTAL	£	1,510 19 1	12,499 13 11
		£14,010 13 0	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
UPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	464 5 6

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	33 7 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of the Governor — £ 687 1 11		
Leave salary of Private Secretary to the Governor — £ 338 19 8	—	1,026 1 7
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	732 11 3	—
	732 11 3	1,026 1 7
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting the High Court	20 2 0	—
Law Charges in connection with Appeals from India	248 6 2	—
Equipment and Voyage Allowance of Judge of High Court on appointment	—	500 0 0
	318 8 2	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India	463 3 1	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	90 0 0
MEDICAL (*Transferred*):		
Leave salary of Officers	—	563 13 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	447 11 0	4,826 2 3
TOTAL £	1,995 0 6	7,005 17 2
	£9,000 17 8	

INDIA OFFICE,
August 1929.

SIDNEY TURNER.
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	370 11 4

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	522 14 9	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court	20 2 0	—
Law Charges in connection with Appeals from India, &c.	423 13 9	—
	493 15 9	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	44 12 9	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	90 0 0
MEDICAL (*Transferred*):		
Leave salary of Officers	908 13 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	12,093 15 6
TOTAL £	1,969 16 9	12,183 15 6
	£14,153 12 3	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	2,559 18 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	50 8 0	—
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	588 19 11	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Law charges in connection with Appeals from India	53 7 3	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
Leave salary of Officers	—	1,266 0 8
	—	1,296 0 8
PUBLIC HEALTH (*Transferred*):		
Leave salary of an Officer	—	367 19 11
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment		32,540 11 7
TOTAL £	692 15 2	34,204 12 2
	£34,897 7 4	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India:		
Thakur Ashutosh Deo Ghatwal *v.* Bansidhar Shroff	15 5 6	—
Kumar Kamakhya Narayan Singh *v.* Ram Raksha Singh and others	33 10 0	—
Babu Surendranath Karan Deo *v.* Kumar Kamakhya Narayan Singh	27 16 6	—
Sri Chara Chandra Ghose *v.* Kumar Kamakhya Narayan Singh	27 16 6	—
Maharajah Kisho Prasad Singh *v.* Secretary of State	4 14 0	—
	109 2 6	—
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	393 17 10	—
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Fees in connection with amendment of Letters Patent constituting High Court at Patna	20 2 0	—
Law Charges in connection with Appeals from India	135 11 3	—
	205 13 3	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	7,133 19 4
TOTAL £	708 13 7	7,163 19 4
	£7,872 12 11	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	157 12 3

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	2 7 0	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	6,748 1 9
MISCELLANEOUS (*Reserved*):		
Subventions to Universities for training of Indian Civil Service Probationers	342 7 1	—
TOTAL £	344 14 1	6,778 1 9
	£7,122 15 10	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W.A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1928 to the 31st March 1929.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	631 19 4

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	150 18 7	—
POLICE (*Reserved*):		
Leave salary of Officers	—	467 6 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	5,181 11 8
TOTAL £	150 18 7	5,648 18 0
	£5,799 16 7	

INDIA OFFICE,
August 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1928–29.

	Grant.				Expenditure compared with Grant.	
RAILWAY REVENUE ACCOUNT:	Original.	Supply.	Final.	Expenditure.	Less than granted.	More than granted.
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):	£	£	£	£	£	£
Bombay Baroda and Central India Railway	*385,100*	*25*	*385,125*	*385,084*	*41*	—
East Indian Railway	*1,743,400*	*50*	*1,743,450*	*1,743,414*	*36*	—
Eastern Bengal Railway (including Bengal Central Railway).	*124,600*	*—25*	*124,575*	*124,553*	*22*	—
Great Indian Peninsula Railway	*965,200*	*—25*	*965,175*	*965,180*	—	*5*
Indian Midland Railway	*18,400*	*—25*	*18,375*	*18,365*	*10*	—
Madras Railway	*362,200*	*—25*	*362,175*	*362,193*	—	*18*
Oude and Rohilkund Railway	*314,300*	*—50*	*314,250*	*314,253*	—	*3*
Scinde Punjab and Delhi Railway ...	*355,600*	*50*	*355,650*	*355,639*	*11*	—
South Indian Railway	*146,600*	*25*	*146,625*	*146,635*	—	*10*
(1) Interest on Capital Outlay not charged to Revenue.	*3,426,100*	*—73,900*	*3,352,200*	*3,401,085*	—	*48,885*
Oude and Rohilkund Railway Discount Sinking Fund.	*8,300*	*25*	*8,325*	*8,314*	*11*	—
	7,849,800	*—73,875**	*7,775,925*	*7,824,715*	*Net excess 48,790*	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):						
Assam-Bengal Railway			*81,600*	*81,545*	*55*	—
(2) Bengal-Nagpur Railway			*315,075*	*290,025*	*25,050*	—
Bengal and North-Western Railway (Tirhoot Railway) ...			*35,025*	*35,000*	*25*	—
" " " " (Sinking Fund)			*1,275*	*1,275*	—	—
Bombay Baroda and Central India Railway			*95,025*	*94,998*	*27*	—
Burma Railways...			*112,500*	*112,496*	*4*	—
Madras and Southern Mahratta Railway			*285,075*	*285,050*	*25*	—
Ditto (Mysore Railway) ...			*48,000*	*48,000*	—	—
South Indian Railway			*147,525*	*147,480*	*45*	—
Totals ... ... Non-voted			*8,897,025*	*8,920,584*	*Net excess 23,559*	

				Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
STATE RAILWAYS—WORKING EXPENSES:		£	£	£	£	£
Rental paid to the South Behar Railway Company	Voted ...		30,000	30,000	—	—
(3) Miscellaneous	Voted		100	1,229	+1,129	+950	+179
	Non-voted Original	*100*				
	Non-voted Supply.	*575†*	*675*	*733*	*+58*	—	*+58*
Totals	Voted ...		30,100	31,229	1,129	+950	+179
	Non-voted		*675*	*733*	*+58*	—	*+58*
MISCELLANEOUS RAILWAY EXPENDITURE:							
(4) Miscellaneous	Voted		700	1,607	+907	+1,175	—268
	Non-voted Supply.†		*225*	*28*	*—197*	—	*—197*
Totals	Voted ...		700	1,607	+907	+1,175	—268
	Non-voted		*225*	*28*	*—197*	—	*—197*
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
(1) Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted ...		22,000	22,000	—	+50	—50
(2) Sundry items	Voted		105	468	+363	+420	—57
	Non-voted Supply.‡		*375*	*268*	*—107*	—	*—107*
Rounding	Voted ...		—30	—	30	—	+30
Totals	Voted ...		22,075	22,468	+393	+470	— 77
	Non-voted		*375*	*268*	*—107*	—	*—107*
GRANT No. 24:							
INDO-EUROPEAN TELEGRAPH DEPARTMENT:							
Contingencies	Voted (1)		1,170	973	—197	+30	—227
	Non-voted Original	*3,000*					
	Non-voted Supply.	*225§*	*3,225*	*3,016*	*—209*	—	*—209*
Capital outlay:							
Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line.	Voted ...		502	500	—2	—	—2
Deduct: Contribution by H.M. Treasury towards the maintenance of the Arabistan line.	Voted ...		150	150	—	—	—
Rounding			23	—	—23	—	—23
Totals	Voted ...		1,545	1,323	—222	+30	—252
	Non-voted		*3,225*	*3,016*	*—209*	—	*—209*

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The final grant represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916–17) on £55,720,115, the total expenditure to 31st March 1917, *plus* one year's interest at an estimated rate of 4·9692 per cent. on £30,171,905 (£28,002,718, the total expenditure from 1st April 1917 to 31st March 1928, *plus* £2,169,187, moiety of the Revised Estimate for 1928–29). The moiety of expenditure for the year 1928–29 was, however, £140,878 less than the Estimate. The excess is caused by a rate of interest (5·1556 per cent.) higher than the estimated rate having been used in the account. The increased rate resulted from the inclusion in the latter calculation of certain sums, paid as commission and for underwriting issues of India 4½ per cent. Stock, which were omitted from the calculation of the estimated rate.

(2) The saving resulted from the discharge of debentures in February 1928.

(3) The "Voted" excess is caused by payments of leave allowances which were not anticipated when the Budget was framed, and the expenses of recruitment of Power Station staff. The excess is partly covered by reappropriation of £950.

(4) The excess is caused by expenditure, unforeseen when the Budget was framed, for printing Vol. III of the Railway Accounts Investigation Report. It is covered by reappropriation of £1,175 from the Indian portion of the Grant.

Grant No. 23.

(1) The "Voted" excess is occasioned by expenditure in connection with the International Telegraph Conference at Brussels for which no provision existed in the Budget. The revised distribution of the Grant shown in the statement enclosed with letter from the Director-General of Posts and Telegraphs, dated 30th March 1929, No. 14 F.B. S/29, provided an additional £50 under (1) and £420 under (2).

Grant No. 24.

(1) An additional £30 was provided by reappropriation under "Voted."

* See Note * on page 3. † Advised 27th March 1929. ‡ Advised 30th March 1929. § Advised 28th March 1929.

			£	Grant. £	Expenditure. £	Excess + Saving — £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or —. £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
Interest on Loans contracted in England under various Acts.	Non-voted	Original	9,135,150	9,131,700	9,131,654	—46	—	—46
		Supply.*	—3,450					
India Bills: Interest Account ...	Non-voted	Supply.*	...	131,850	131,793	—57	—	—57
Interest portion of Railway Annuities.	Non-voted	...	...	1,948,275	1,948,224	—51	—	—51
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	Original	970,650	970,725	970,677	—48	—	—48
		Supply.*	75					
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Non-voted	Original	863,700	863,850	863,809	—41	—	—41
		Supply.*	150					
Discount Sinking Funds ...	Non-voted	Original	71,400	71,475	71,411	—64	—	—64
		Supply.*	75					
India Stock: Interest allowed on prepaid instalments.	Non-voted	Supply.*	...	11,400	12,102	+702	—	+702
Deduct—Interest on Debt: Railways.	Non-voted	Original	7,849,800	7,775,925	7,824,715	—48,790	—	—48,790
		Supply.*	—73,875					
(1) Management of Debt	Voted	Original	85,725	243,225	248,270	+5,045	+6,225	—1,180
		Supply.†	157,500					
Miscellaneous	Voted	Original	11,025	14,550	13,087	—1,463	—	—1,463
		Supply.†	3,525					
Totals	Non-voted	Gross ...		13,129,275	13,129,670	+395	—	+395
		Deductions ...		7,775,925	7,824,715	—48,790	—	—48,790
		Net ...		5,353,350	5,304,955	—48,395	—	—48,395
	Voted	...	...	257,775	261,357	+3,582	+6,225	—2,643
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
(1) Indian Military Widows' and Orphans' Fund.	Non-voted	Original	9,500	9,525	10,929	+1,404	—	+1,404
		Supply.	25					
Superior Services (India) Family Pension Fund.	Non-voted	Supply.‡	...	2,450	2,510	+60	—	+60
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	Original	175	150	119	—31	—	—31
		Supply.	—25					
Totals			...	12,125	13,558	+1,433	—	+1,433
GRANT No. 69:								
CIVIL WORKS:								
Sundry items	Voted	...	...	600	565	—35	+53	—88
	Non-voted	...	...	112	112	—	—	—
GRANT No. 70:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
India Office Establishment ...	Non-voted	Original	59,400	59,625	57,812	—1,813	—	—1,813
		Supply.	225‡					
High Court Judges	Non-voted	...	...	750	750	—	—	—
Indian Civil Service... ...	Non-voted	...	...	1,125	1,107	—18	—	—18
Other Civil Services in India...	Non-voted	...	...	675	621	—54	—	—54
Gratuities	Non-voted	Original	525	—	—	—	—	—
		Supply.	—525‡					
Military, Medical, and Navy Funds.	Non-voted	Original	342,525	333,600	329,139	—4,461	—	—4,461
		Supply.	—8,925‡					
Miscellaneous pensionary payments.	Non-voted	Original	2,800	2,175	2,067	—108	—	—108
		Supply.	—625‡					
(1) Pensions of Military and Marine Officers in respect of Civil employment.	Voted	...	...	—	959	+959	+809	+150
Do. do.	Non-voted	Original	10,300	42,750	42,610	—140	—	—140
		Supply.	32,450‡					
For rounding ...	Non-voted	...	...	25	—	—25	—	—25
Totals	Non-Voted	...	...	440,725	434,106	—6,619	—	—6,619
	Voted	...	...	—	959	+959	+809	+150

Explanations of the causes of variation between Expenditure and Grant.

Grant No. 25.

(1) This excess is occasioned by the issue charges in respect of 4½ per cent. Loan in January 1929. It is covered by reappropriation of £6,225 from Indian Grant.

Grant No. 26.

(1) The Fund balances on which interest is calculated have increased at a more rapid rate than was anticipated.

Grant No. 69.

A sum of £53 was provided by reappropriation.

Grant No. 70.

(1) The payment represents pensions regarding which no information was available when the Budget was framed. The "Voted" excess over the Grant is partly covered by the reappropriation of £809 from the Indian portion of the Grant to the head "Other Civil Services in India." The balance of the excess could have been met from savings with the High Commissioner.

* Advised 25th March 1929. † Voted by Legislative Assembly 18th February 1929.
‡ Advised 21st March 1929.

GRANT No. 82:—Expenditure in England under the control of the Secretary of State.

			Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or −. £
A. INDIA OFFICE ESTABLISHMENT:							
A 1. Salaries	Non-voted	Original 191,400	188,550	186,368	−2,182	—	−2,182
		Supply. −2,850					
A 2. *Deduct*: Recoverable from Home Government.	Non-voted	Original 101,775	99,075	101,818	−2,743	—	−2,743
		Supply. −2,700					
B. INDIA OFFICE EXPENSES:							
B 1. Postage and Telegrams to India	Voted		6,000	5,846	−154	—	−154
B 2. National Health Insurance	Non-voted		375	221	−154	—	−154
B 3. Office Contingencies	Voted		20,100	17,261	−2,839	—	−2,839
	Non-voted		975	815	−160	—	−160
B 4. Miscellaneous expenditure	Voted		225	115	−110	—	−110
	Non-voted	Original 975	300	255	−45	—	−45
		Supply. −675					
B 5. *Deduct*: Recoverable from Home Government.	Voted		9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:							
C 1. Salaries	Non-voted	Original 16,500	16,425	16,374	−51	—	−51
		Supply. −75					
C 3. *Deduct*: Recoverable from Home Government.	Non-voted		3,375	3,437	−62	—	−62
C 4. *Deduct*: Chargeable to High Commissioner.	Non-voted		7,500	7,500	—	—	—
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:							
D 1. Grant-in-aid towards expenses of Secretariat.	Voted		51,975	51,415	−560	—	−560
D 2. Other expenditure	Voted		975	472	−503	—	−503
	Non-voted	Original 5,925	5,475	5,265	−210	—	−210
		Supply. −450					
E. MISCELLANEOUS CIVIL CHARGES:							
E 1. Customs	Voted		300	217	−83	−75	−8
E 2. Taxes on Income	Voted		—	7	+7	+75	−68
E 3. General Administration (India)	Voted		4,275	4,747	+472	+525	−53
	Non-voted	Original 1,200	2,025	1,955	−70	—	−70
		Supply. 825					
E 4. Jails and Convict Settlements	Voted		—	127	+127	+150	−23
	Non-voted	Supply.	75	39	−36	—	−36
E 5. Police	Voted		225	204	−21	—	−21
E 6. Ports and Pilotage	Voted		—	28	+28	+75	−47
	Non-voted		75	251	+176	—	+176
E 7. Scientific Departments	Voted		3,450	2,854	−596	−675	+79
	Non-voted	Original 525	1,125	1,056	−69	—	−69
		Supply. 600					
E 8. Medical	Voted		525	62	−463	−375	−88
	Non-voted	Original 975	1,800	1,788	−12	—	−12
		Supply. 825					
E 9. Public Health	Voted		3,000	3,465	+465	+525	−60
	Non-voted	Supply.	150	131	−19	—	−19

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A 1.—The saving is caused by reduction in the bonus element of salaries due to a fall in the cost of living, to alterations in staff and to vacancies unfilled.

B 3.—The largest item of the saving was caused by the postponement of certain maintenance works, for which Budget provision had been made, beyond the end of the financial year.

E 1.—Of the saving, £75 has been used by reappropriation.

E 2.—This expenditure was in respect of Appeal cases. No information regarding them was available when the Budget was framed. The excess has been covered by reappropriation.

E 3.—When the Budget was prepared no provision was made for the cost of a portrait of Lord Reading, as it was expected that payment would be made in 1927–8. Payment was made in 1928–9, causing the "Voted" excess of £472, which has been covered by reappropriation.

E 4.—This "Voted" expenditure was in connection with the International Prisons Congress. It has been covered by reappropriation.

E 6.—The expenditure is mainly in connection with the appointment of a Nautical Adviser and staff. The "Voted" excess has been covered by reappropriation.

E 7.—The "Voted" saving is due to the non-payment of the amount which it was expected would be required for "Karosthi Inscriptions." An amount of £675 has been removed by reappropriation, leaving a net excess of £79, which could have been covered by savings realised under head E 27 "Other Charges."

E 8.—No expenditure was incurred in respect of "Voted" leave allowances. Of the saving, £375 has been reappropriated.

E 9.—The excess is caused by increased expenditure in respect of the Indian Pilgrimage Agency at Jeddah. It has been covered by reappropriation.

GRANT No. 82—*cont.*			Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or −. £
E. MISCELLANEOUS CIVIL CHARGES—*cont.*							
E 10. Agriculture	Voted		1,875	1,417	−458	−375	−83
	Non-voted	Supply.	*150*	*180*	*+30*	—	*+30*
E 11. Aviation	Voted		225	167	−58	—	−58
E 12. Miscellaneous Departments ...	Voted		4,350	2,959	−1,391	−975	−416
	Non-voted		*375*	*319*	*−56*	—	*−56*
E 13. Mint	Voted		75	2	−73	—	−73
E 14. Stationery and Printing ...	Voted		6,600	6,738	+138	+375	−208
Deduct contribution by Home Government.	Voted		3,525	3,496	+29		
Miscellaneous:							
E 15. International Labour Conference.	Voted		975	863	−112	—	−112
	Non-voted: Original	*525*					
	Non-voted: Supply.	*−300*	*225*	*222*	*−3*	—	*−3*
E 16. International Relief Union ...	Voted		1,500	—	−1,500	—	−1,500
E 17. Conference on Import and Export Prohibitions.	Voted		75	4	−71	—	−71
	Non-voted	Supply.	*75*	*55*	*−20*	—	*−20*
E 18. International Copyright Conference.	Non-voted	Supply.	*150*	*135*	*−15*	—	*−15*
E 19. International Conference on Economic Statistics.	Non-voted	Supply.	*450*	*382*	*−68*	—	*−68*
E 20. Royal Commission on Agriculture in India.	Voted		—	414	+414	+450	−36
	Non-voted: Original	*1,200*					
	Non-voted: Supply.	*−375*	*825*	*727*	*−98*	—	*−98*
E 21. Indian Statutory Commission	Voted		375	1,264	+889	+975	−86
	Non-voted: Original	*8,400*					
	Non-voted: Supply.	*3,600*	*12,000*	*10,917*	*−1,083*	—	*−1,083*
E 22. Indian Forestry Committee ...	Voted		—	264	+264	—	+264
E 23. Other Commissions and Committees.	Voted		75	—	−75	−75	—
	Non-voted: Original	*375*					
	Non-voted: Supply.	*−375*	—	—	—	—	—
E 24. Secret Service Expenditure ...	Non-voted: Original	*6,525*					
	Non-voted: Supply.	*525*	*7,050*	*7,000*	*−50*	—	*−50*
E 25. Grant-in-aid	Voted		1,275	1,250	−25	—	−25
E 26. Relief and repatriation of destitute natives of India.	Voted		975	640	−335	—	−335
E 27. Other Charges	Voted		4,050	1,901	−2,149	−600	−1,549
	Non-voted: Original	*2,025*					
	Non-voted: Supply.	*−225*	*1,800*	*1,492*	*−308*	—	*−308*
Totals	Non-voted: Original	*125,700*					
	Non-voted: Supply.	*4,800**	*130,500*	*123,192*	*−7,308*	—	*−7,308*
	Voted		100,875	92,124	−8,751	—	−8,751

* Advised 25th March 1929.

Non-voted Expenditure.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	more than granted. £
ECCLESIASTICAL:						
Sundry items...	Original	*75*				
	Supply.†	*−25*	*50*	*47*	*3*	—
POLITICAL:						
Sundry items...	Original	*18,525*				
	Supply.	*7,300‡*	*25,825*	*26,678*	—	*853*
WATCH AND WARD:						
Sundry items...	Original	*975*				
	Supply.	*425‡*	*1,400*	*1,410*	—	*10*
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the family of the late Maharajah Duleep Singh.	Original	*8,475*				
	Supply.	*−25§*	*8,450*	*8,422*	*28*	—
Members of the Bengal Nizamut family...	Original	*525*				
	Supply.	*−50§*	*475*	*422*	*53*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 10.—Mainly due to non-payment of contributions to the Institute of Agriculture, Rome, and the International Veterinary Bureau. £375 has been used by reappropriation.

E 12.—The votable saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing. £975 has been utilised by reappropriation.

E 14.—The excess has been covered by reappropriation.

E 16.—Payment was not made during the financial year.

E 20.—This expenditure, not foreseen when the Budget was prepared, has been covered by reappropriation.

E 21.—This excess has been covered by reappropriation.

E 22.—This expenditure, not foreseen when the Budget was prepared, could have been covered by savings under E 27, "Other Charges."

E 23.—The provision under this head has been utilised by reappropriation.

E 27.—The provision voted for miscellaneous charges proved to be in excess of requirements. £600 of the saving has been utilised by reappropriation.

Political.—The excess is largely due to expenditure in connection with the Indian States Committee.

† Advised 11th February 1929. ‡ Advised 5th February 1929. § Advised 20th February 1929.

Military Expenditure (Non-voted).

ARMY:		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
Payments to War Office for British Troops serving in India.	Original	1,400,000	1,400,025	1,400,000	25	—
	Supply.	25				
Discharge Gratuity and Deferred Pay of British Troops.	Original	52,000	51,300	49,332	1,968	—
	Supply.	−700				
(1) Vocational training of British Troops ...	Supply.	...	21,000	10,929	10,071	—
(2) Furlough Allowances and Voyage Pay of British Troops serving in India.	Original	156,000	169,800	156,065	13,735	—
	Supply.	13,800				
Furlough Allowances: Indian Army Regimental	Original	275,000	240,000	232,832	7,168	—
	Supply.	−35,000				
National Health Insurance	Original	38,200	41,100	41,363	—	263
	Supply.	2,900				
(3) Unemployment Insurance	Original	78,500	84,000	90,000	—	6,000
	Supply.	5,500				
Contributory Pensions Act, 1925 ...	Original	114,600	121,500	122,422	—	922
	Supply.	6,900				
Marriage Allowances and Allotments: British Troops	Original	405,000	426,000	415,509	10,491	—
	Supply.	21,000				
Indian Army	Original	50,000	38,100	37,741	359	—
	Supply.	−11,900				
Bounties to British Troops for extension of service.	Supply.	...	75	19	56	—
(4) Consolidated Clothing Allowances ...	Original	2,500	2,400	4,936	—	2,536
	Supply.	−100				
Pay of Second Lieutenants on appointment.	Original	6,525	6,900	5,929	971	—
	Supply.	375				
Fighting Units: Miscellaneous ...	Original	3,000	900	588	312	—
	Supply.	−2,100				
Contributions towards Aden Expenditure	Original	250,000	250,050	250,000	50	—
	Supply.	50				
Educational and Instructional Charges ...	Original	60,000	63,000	63,717	—	717
	Supply.	3,000				
Furlough Allowances: Indian Army Service Corps	Original	41,000	49,800	47,231	2,569	—
	Supply.	8,800				
Royal Army Service Corps	Original	6,000	900	400	500	—
	Supply.	−5,100				
Miscellaneous Army Charges: Supply and Transport.	Original	2,000	1,500	1,479	21	—
	Supply.	−500				
Medical Services: Furlough Allowances and miscellaneous expenditure.	Original	99,000	102,600	101,393	1,207	—
	Supply.	3,600				
Miscellaneous Administrative Services: Furlough Allowances and Miscellaneous expenditure.	Supply.	—	9,000	7,320	1,680	—
Veterinary: Furlough Allowances and miscellaneous expenditure.	Original	4,500	3,000	2,202	798	—
	Supply.	−1,500				
Arsenals: Furlough Allowances and miscellaneous expenditure.		—	25,500	26,281	—	781
Ordnance and Clothing Factories: Miscellaneous expenditure.	Original	100	75	237	—	162
	Supply.	−25				
Staff: Furlough Allowances and miscellaneous expenditure.	Original	74,025	74,400	73,747	653	—
	Supply.	375				
(5) Stores taken to India with Troops: Clothing		—	16,500	25,839	—	9,339
Ordnance	Original	25,000	18,600	18,033	567	—
	Supply.	−6,400				
Gratuities and Allowances to surplus Officers of the Indian Army.	Supply.	—	3,000	1,256	1,744	—
Indian Troop Service and Sea Transport.	Original	492,000	561,600	571,548	—	9,948
	Supply.	69,600				
Land Transport	Original	1,000	900	754	146	—
	Supply.	−100				
Miscellaneous—Effective	Original	30,000	18,900	18,229	671	—
	Supply.	−11,100				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Soldiers for vocational training arrived in England later in the trooping season than had been anticipated when the estimate leading to the supplementary appropriation was framed.

(2) A heavy increase in furlough pay issued during the first part of 1928–29 as compared with the corresponding months of 1927–28 caused the final provision to be fixed at a high figure in the expectation that some part of the increase would persist throughout the year. Expenditure during the last months of the year did not exceed normal.

(3) The excess was caused by an increase during the year in the rate of contribution for each soldier discharged.

(4) and (5) Excesses ar brought about by adjustment of arrear accounts.

Military Expenditure (Non-voted).

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
ARMY—*cont.*						
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	Original	1,169,000	1,169,100	1,168,752	348	—
	Supply.	100				
Pay of Non-effective Colonels of Royal Artillery.	Original	1,200	—	—	—	—
	Supply.	—1,200				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	Original	1,980,000	1,959,000	1,940,930	18,070	—
	Supply.	—21,000				
Wound Pensions and Gratuities	Original	15,000	12,900	12,431	469	—
	Supply.	—2,100				
Miscellaneous Pensions	Original	234,200	229,800	223,630	6,170	—
	Supply.	—4,400				
Indian Military Service Family Pensions	Original	235,000	235,200	233,326	1,874	—
	Supply.	200				
Miscellaneous—Non-Effective	Supply.	...	13,800	12,449	1,351	—
Totals—Army	Original	7,342,350	7,422,225	7,368,849	Net saving £53,376	
	Supply.	79,875				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	Original	99,975	103,125	103,125	—	
	Supply.	3,150				
Discharge Gratuities	Original	2,000	2,025	1,337	688	—
	Supply.	25				
Furlough and Voyage Pay	Original	12,000	8,100	8,463	—	363
	Supply.	—3,900				
National Health Insurance	Original	1,200	1,425	1,410	15	—
	Supply.	225				
Unemployment Insurance			3,900	1,727	1,273	—
Contributory Pensions Act, 1925 ...	Original	3,600	4,350	4,330	20	—
	Supply.	750				
Marriage Allowances and Allotments ...	Original	69,975	72,000	71,184	816	—
	Supply.	2,025				
Consolidated Clothing Allowances ...	Original	2,000	2,100	971	1,129	—
	Supply.	100				
Cost of Sea Transport	Original	35,000	27,525	25,007	2,518	—
	Supply.	—7,475				
Stores taken to India...	Original	2,000	2,100	557	1,543	—
	Supply.	100				
Miscellaneous	Original	1,000	450	211	239	—
	Supply.	—550				
Air Ministry: Non-Effective Charges ...	Original	14,025	14,850	14,800	50	—
	Supply.	825				
Totals—Royal Air Force ...	Original	245,775	241,050	233,122	Net saving £7,928	
	Supply.	—4,725				
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	Original	100,000	102,000	102,534	—	534
	Supply.	2,000				
Royal Indian Marine Furlough Pay ...	Original	16,000	13,200	12,641	559	—
	Supply.	—2,800				
(1) Sundry items	Original	5,000	6,900	6,349	551	—
	Supply.	1,900				
Royal Indian Marine Retired Pay ...	Original	51,000	48,600	48,597	3	—
	Supply.	—2,400				
Indian Navy Retired Pay	Original	300	225	189	36	—
	Supply.	—75				
Totals—Marine	Original	172,300	170,925	170,310	Net saving £615	
	Supply.	—1,375				
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay... ...	Original	15,975	18,000	19,124	—	1,124
	Supply.	2,025				
TOTAL MILITARY EXPENDITURE	Original	7,776,400	7,852,200	7,791,405	Net saving £60,795	
	Supply.	75,800*				

* Advised 7th March 1929.

Railway Capital Account.

	Original Allotment by Railway Board.	Modifications sanctioned by Railway Board.	Modified Allotment.	Expenditure.	Excess + Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or −
STATE RAILWAYS WORKED BY COMPANIES:	£	£	£	£	£	£	£
Stores, Establishment Charges, &c. (Voted):							
Assam Bengal Railway:							
Works	184,700	*−11,300*	173,400	90,825	−82,575	−80,850	−1,725
General Purposes	35,000	11,300	46,300	39,301	−6,999	−6,100	−899
Bengal-Nagpur Railway:							
Works	684,500	—	684,500	467,910	−216,590	−145,750	−70,840
General Purposes	209,300	60,000	269,300	187,825	−81,475	−67,400	−14,075
Bengal and North-Western Railway:							
Works	92,000	—	92,000	37,443	−54,557	−51,875	−2,682
General Purposes	77,000	—	77,000	64,097	−12,903	−7,475	−5,428
Bombay, Baroda, and Central India Railway:							
Works	678,000	—	678,000	475,120	−202,880	−179,400	−23,480
General Purposes	265,500	—	265,500	203,710	−61,790	−56,325	−5,465
Burma Railways (to 31st December 1928):							
Works	225,800	—	225,800	140,918	−84,882	−84,800	−82
General Purposes	110,100	—	110,100	67,761	−42,339	−42,150	−189
Madras and Southern Mahratta Railway:							
Works	607,400	—	607,400	378,707	−228,693	−203,225	−25,468
General Purposes	255,000	—	255,000	193,097	−61,903	−53,400	−8,503
Rohilkund and Kumaon Railway:							
Works	4,300	—	4,300	10,042	+5,742	+8,000	−2,258
General Purposes	21,900	—	21,900	12,027	−9,873	−9,075	−798
South Indian Railway:							
Works	905,000	—	905,000	658,461	−246,539	−244,950	−1,589
General Purposes	235,400	—	235,400	179,755	−55,645	−39,650	−15,995
Dronachellam-Kurnool Railway:							
Works	—	—	—	8	+8	+75	−67
Undistributed Allotment	—	146,550	146,550	—	−146,550	−146,550	—
Deduction for anticipated savings ...	−1,410,000	—	−1,410,900	—	+1,410,900	+1,410,900	—
Totals ... Voted ...	3,180,000	206,550	3,386,550	3,207,007	−179,543	—	−179,543

			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted
			£	£	£	£
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:						
Burma Railways:						
Discharge of Share Capital ...	Voted	Original ...	3,000,000	3,000,000	—	—

GRANT No. 92:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	Voted	600	145	455	—
	Non-voted	*8,500*	*8,237*	*263*	—

GRANT No. 93:—Interest Free Advances.

Miscellaneous	Voted Original ...	975	—	975	—

Explanations of the causes of variation between Expenditure and Grant.

Grant No. 93.

The provision proved to be unnecessary.

India Office,
January 1930.

Sidney Turner,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

India Audit Office,
28th February 1930.

W. A. Sturdy,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928-29.

GRANT No. XXXV.

				Sum voted by Parliament.	Actuals	Excess over final appropriation.	Savings	Net reappropriation sanctioned by competent authorities. Voted only.	Remaining Excess.	Remaining Saving.
				£	£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*)										
Law Charges in connection with appeals from India	Voted	...	...	1,702	690	—	1,012	—952	—	60
(2) GENERAL ADMINISTRATION (*Reserved*)										
University subventions ...	Voted	...		697	633	—	64	53	—	117
Equipment Allowance and Motor Car Grant of Governor Designate	Non-voted	Original	6,397	—	—	—	—	—	—	—
		Supply.	6,397							
Leave salaries	Non-voted	Supply.	...	*450*	*466*	*16*	—	—	*16*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):										
Sundry items	Voted	...	...	105	73	—	32	—30	—	2
(4) JAILS (*Reserved*)										
Sundry items	Voted	...	...	—	318	318	—	375	—	57
(5) POLICE (*Reserved*)										
Sundry items ...	Voted	..	...	22	—	—	22	8	—	30
	Non-voted	Original	98							
		Supply.	—38	*60*	*113*	*53*	—	—	*53*	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):										
Sundry items	Voted	...	...	398	350	—	48	—23	—	25
(7) MEDICAL (*Transferred*)										
Leave salaries and deputation pay.	Voted	...	...	98	238	140	—	202	—	62
(8) CIVIL WORKS (*Transferred*):										
Law Charges in connection with an appeal from India.	Voted	...	...	—	5	5	—	75	—	70
(9) SUPERANNUATION (*Reserved*):										
Portions of pensions of Military Officers in respect of civil employment.	Voted	...	...		1,114	1,114	—	—	1,114	—
	Non-voted	Original	5,100							
		Supply.	6,375	*11,475*	*10,333*	—	*1,142*	—	—	*1,142*
Totals ...	Non-voted	...	...	*11,985*	*10,942*	*69*	*1,142*	—	*69*	*1,142*
	Voted	...	...	3,022	3,421	1,577	1,178	—292*	1,114	423

* Reappropriated to High Commissioner (vide Finance Department No. R. 409, dated 20th March 1929).

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) In two appeal cases, the main expenditure for which provision was made in the Grant was delayed beyond the end of the financial year.

(2) The excess under "Leave Salaries" is caused by full pay having been admitted to an officer while waiting reabsorption in his British regiment after having vacated the appointment of A.D.C.; when the amount of the supplementary appropriation was fixed it was understood that half-pay only would be admissible.

(4) The expenditure represents the leave pay of an officer. Information that the officer would take leave was not available in England when the Budget was framed.

(5) The excess represents the cost of the passage of an officer recalled to India for an enquiry.

(7) The expenditure is the amount of the leave pay of two Assistant Surgeons. Information that the second of these warrant officers would take leave was not available when the Budget was framed.

(9) The "Voted" excess and the "Non-Voted" saving are due to the reclassification of charge for the pension of a commissioned departmental officer from the "Non-Voted" head, where provision was made when the supplementary appropriation was fixed to the "Voted" head. This reclassification was made after the end of the financial year on the receipt of information showing the practice of the Madras Government in dealing with the pay, &c., of departmental officers. The excess is covered by savings by the High Commissioner within the Grant.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

GRANT No. 34.			Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	Expenditure compared with Grant. More than granted. £
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted		400	340	60	—
GENERAL ADMINISTRATION (*Reserved*):						
Equipment and Voyage Allowances of Governor, Leave Pay of Members of Executive Council and Sundry items.	Non-voted	Original *2,000* Supply. *1,975*	*3,975*	*3,850*	*125*	—
(2) Subventions to Universities, &c. ...	Voted		900	971	—	71
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted		100	70	30	—
(4) MEDICAL (*Transferred*):						
Sundry items	Voted		400	—	400	—
(5) PUBLIC HEALTH (*Transferred*):						
Leave salary	Non-voted	Supply. ...	*375*	*311*	*64*	—
(6) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military officers in respect of civil employment.	Voted		200	39	161	—
	Non-voted	Original *8,100* Supply. *30,375*	*38,475*	*38,450*	*25*	—
Rounding	Voted	(*Reserved*) ...	−25	—	−25	—
		(*Transferred*)	50	—	50	—
	Non-voted	(*Reserved*) ...	*25*	—	*25*	—
TOTALS	(*Reserved*) ...	Non-voted	*42,475*	*42,300*	*175*	—
		Voted.	1,575	1,420	226	71
	(*Transferred*)	Voted.	450	—	450	—
		Non-voted	*375*	*311*	*64*	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) The "Voted" excess is due to the issue of pay and allowances to an Assistant Surgeon for the period of an extension of leave granted after the Budget was framed. The excess has been covered by reappropriation.

(4) The saving is due to the fact that the Assistant Surgeon for whose leave allowances Budget provision was made returned to India several months before the expiry of his leave.

(6) The "Voted" saving is due to the transfer of issue of a pension to India.

The following reappropriation of "Voted" funds was advised by Finance Department letter No. P. 89 Bud., of 7th March 1929:—

General Administration, plus £150. Land Revenue, minus £25. Justice, minus £25. Medical, minus £400. Superannuation, minus £125.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

GRANT No. 29.

			£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	Expenditure compared with Grant. More than granted. £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	... ...		800	169	631	—
(2) IRRIGATION (*Reserved*):							
Law Charges in connection with an Appeal from India.	Voted	... ...		400	5	395	—
(3) GENERAL ADMINISTRATION (*Reserved*):							
Subventions to Universities ...	Voted	... ...		700	655	45	—
Sundry items	Voted	... ...		200	50	150	—
Leave salaries of Member of Executive Council, &c.	Non-voted Supply.	...		*2,175*	*2,147*	*28*	—
(4) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	... ...		100	72	28	—
(5) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Leave salary	Non-voted Supply.	...		*765*	*532*	*233*	—
(6) POLICE (*Reserved*):							
Sundry items	Non-voted Original		*100*				
	Non-voted Supply.		*—75*	*25*	—	*25*	—
(7) EDUCATION (*Transferred*):							
Law Charges in connection with an Appeal from India.	Voted	... ...		400	216	184	—
(8) MEDICAL:							
Leave salary (*Transferred*)	Voted	... ...		1,000	344	656	—
(9) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Voted	... ...		300	—	300	—
	Non-voted Original		*7,700*				
	Non-voted Supply.		*2,275*	*9,975*	*9,821*	*154*	—
TOTALS	Non-voted	... ...		*12,940*	*12,500*	*440*	—
	Voted	... ...		3,900	1,511	2,389	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2). The savings under these heads were caused by delay in appeal cases, which had the effect of postponing the main expenditure beyond the end of the financial year.

(5) The amount of the appropriation was fixed by the Government of Bengal.

(8) Information received from India when the Budget Estimate was being prepared indicated that provision for the leave pay of four officers of the Indian Medical Department would be necessary in the year. The expenditure incurred represents the pay of one of these officers only.

(9) The "Voted" saving was caused by the transfer of issue of a pension to India.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

GRANT No. 26.				Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted	...	...	100	33	67	—
(2) GENERAL ADMINISTRATION (*Reserved*):							
Subventions to Universities ...	Voted	...	...	800	733	67	—
Leave Allowance of the Governor and Private Secretary.	Non-voted	Supply.	...	*1,575*	*1,026*	*549*	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals, and sundry items.	Voted	Original	100	375	318	57	—
		Supply.	275				
Equipment Allowance of a High Court Judge.	Non-voted	Supply.	...	*501*	*500*	*1*	—
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of prisoners ...	Voted	...	...	200	463	—	263
(5) POLICE (*Reserved*):							
Outfit Allowances	Non-voted	Original	*100*	*99*	*90*	*9*	—
		Supply.	*–1*				
(6) MEDICAL (*Transferred*):							
Leave Allowances	Non-voted	Supply.	*300*	*600*	*564*	*36*	—
			300				
(7) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Voted	Original	100	205	448	—	243
		Supply.	105				
	Non-voted	Original	*2,400*	*4,845*	*4,826*	*19*	—
		Supply.	*2,445*				
Totals ...	Non-voted	...	...	*7,620*	*7,006*	*614*	—
	Voted	...	...	1,680	1,995	191	506

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) The "Non-voted" saving was caused by the final payment of the Governor's leave allowances, for which provision was made in the supplementary appropriation, having been delayed until April 1929.

(4) The "Voted" excess was caused by arrear charges from 1924 for the maintenance of a prisoner. The amount could have been met by reappropriation of savings from (1), (2) and (3), and from the High Commissioner's portion of the Grant.

(7) The "Voted" expenditure consists of a charge unforeseen when the Budget was framed, for the provincial share of the pension of a warrant officer from 1922. The excess could have been met by reappropriation of savings from the High Commissioner's portion of the Grant.

The Revised Estimate of the Secretary of State of his "Voted" expenditure was modified by the United Provinces Government to the following:—

Land Revenue, £30. General Administration, £705. Justice, £375. Jails, £120. Superannuation, £450. Total, £1,680.

The above total exceeded the Grant by £380, and a Supplementary Grant of that amount was obtained. There is no information to show that reappropriation to the figures of the above estimate, which would have determined the distribution of the Supplementary Grant, was carried out in India. The additional amount has been divided at this Office, therefore, between heads (3) and (7) above.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

GRANT No: 37:		Final appropriation.			Actuals.	Excess (+) or savings (−) over final appropriation.	Net reappropriation sanctioned by competent authorities.	Remaining excess (+) or savings (−).
		Original.	Supplementary.	Total.				
		£	£	£	£	£	£	£
(1) GENERAL ADMINISTRATION (*Reserved*): Sundry items	Voted ...	600	—	600	523	−77	—	−77
	Non-voted ...	*800*	*−800*	—	—	—	—	—
(2) ADMINISTRATION OF JUSTICE (*Reserved*): Law Charges in connection with Appeals from India, &c.	Voted ...	100	275	375	494	+119	+225	−106
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*): Maintenance of a prisoner	Voted ...	200	—	200	45	−155	−125	−30
(4) POLICE (*Reserved*): Outfit allowances of officers on appointment ...	Non-voted ...	*100*	*50*	*150*	*90*	*−60*	—	*−60*
(5) MEDICAL (*Transferred*): Leave allowances, &c....	Voted	300	676	976	908	−68	—	−68
(6) SUPERANNUATION (*Reserved*): Pensions of military officers in respect of civil employ.	Voted	100	—	100	—	−100	−100	—
	Non-voted ...	*3,800*	*8,352*	*12,152*	*12,094*	*−58*	—	*−58*
TOTALS	Non-voted ...	*4,700*	*7,602*	*12,302*	*12,184*	*−118*	—	*−118*
	Voted ...	1,300	951	2,251	1,970	−281	—	−281

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) The "Voted" excess was caused by more appeals from India in criminal cases than had been anticipated when the budget was framed.

(3) Budget provision was made for the cost of one year's maintenance of a prisoner. Claims for maintenance after 30th June 1928 were, however, delayed beyond the end of the financial year.

(6) A pension for which "Voted" provision was made in the budget has been reclassified as "Non-voted." In the case of another pension, it was ascertained from India, after the budget was framed, that the liability of the Punjab Government had been capitalised and discharged in India.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

Part.		Voted.				Non-Voted.				
		Grant.	Expenditure.	Expenditure compared with Grant.		Grant.	Expenditure.	Expenditure compared with Grant.		
				Less than Granted.	More than Granted.			Less than Granted.	More than Granted.	
		£	£	£	£	£	£	£	£	
A	1 LAND REVENUE (*Reserved*): Sundry items	401	50	351	—	—	—	—	—	
B	2 GENERAL ADMINISTRATION (*Reserved*): Sundry items	600	589	11	—	—	—	—	—	
B	3 ADMINISTRATION OF JUSTICE (*Reserved*): Sundry items	—	54	—	54	—	—	—	—	
B	4 POLICE (*Reserved*): Sundry items	—	—	—	—	*1,200**	*1,296*	—	*96*	* Original £*1,000*, Supply. £*200*.
D	5 MEDICAL (*Transferred*): Sundry items	—	—	—	—	*375*†	—	*375*	—	† Original £*495*, Supply. £*—120*.
D	6 PUBLIC HEALTH (*Transferred*): Sundry items	—	—	—	—	—	*368*	—	*368*	
A	7 SUPERANNUATION (*Reserved*): Portions of pensions of Military Officers in respect of civil employment	701	—	701	—	*32,625*‡	*32,540*	*85*	—	‡ Original £*9,101*, Supply. £*23,524*.
	TOTAL £	1,702	693	1,063	54	*34,200*	*34,204*	*460*	*464*	
				Net less £1,009				Net more £4		

EXPLANATIONS of the causes of variation between Expenditure and Grant.

1.—The saving was due to delay in an appeal case, which caused the postponement of the main expenditure beyond the end of the financial year. The provision was reduced to £75 by reappropriation.

2.—An additional sum of £75 was provided by reappropriation.

3.—The expenditure consisted of expenses of appeals in criminal cases not foreseen when the budget was framed. £75 was reappropriated to the head.

4.—The excess was caused by an amount, which was originally taken in reduction of the charge to the head, having been credited through the London Account Current at the request of the Government of Burma after the supplementary appropriation had been fixed.

5 and 6.—Provision was made under "Medical" for the leave allowances of an officer whose pay proved to be chargeable to "Public Health."

7.—The pensions of several officers, classified as "Voted" when the budget was framed, were subsequently reclassified as "Non-voted." In addition, it was ascertained from India, after the framing of the budget, that the Provincial liability in respect of other cases had been discharged by capitalisation.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928–29.

GRANT No. 26.

				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
				£	£	£	£
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted	Supply.	...	150	109	41	—
(2) GENERAL ADMINISTRATION (*Reserved*):							
Subventions to Universities ...	Voted	...	...	450	394	56	—
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	Original	100	225	206	19	—
		Supply.	125				
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted	*Original*	*100*	*75*	*30*	*45*	—
		Supply.	*—25*				
(5) SUPERANNUATION (*Reserved*):			£				
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	*Original*	*3,103*	*7,200*	*7,134*	*66*	—
		Supply.	*4,097*				
TOTALS	Non-voted ...		...	*7,275*	*7,164*	*111*	—
	Voted ...		...	825	709	116	—

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928-29.

				Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
				£	£	£	£
GRANT No. 29.							
(1) LAND REVENUE (*Reserved*):							
Sundry items	Voted ...	...		400	2	398	—
(2) POLICE (*Reserved*):							
Outfit allowance of an Officer on appointment.	Non-voted	Original	*100*	*75*	*30*	*45*	—
		Supply.	*—25*				
(3) SUPERANNUATION (*Reserved*):			£				
Portion of pensions of Military Officers in respect of civil employment.	Voted	...	...	100	—	100	—
	Non-voted	Original	*1,800*	*6,825*	*6,748*	*77*	—
		Supply.	*5,025*				
(4) MISCELLANEOUS (*Reserved*):							
University subventions ...	Voted ...		..	400	343	57	—
TOTALS	Non-voted ...		...	*6,900*	*6,778*	*122*	—
	Voted ...		...	900	345	555	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Delay in an appeal case caused the postponement of the main expenditure in the case beyond the end of the financial year.
(3) After the budget was framed it was ascertained from India that the liability of the Central Provinces for the portion of the pension for which "Voted" provision was made had been capitalised and discharged in India.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1928-29.

GRANT No. 34.		Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	Expenditure compared with Grant. More than granted.
(1) GENERAL ADMINISTRATION (*Reserved*):		£	£	£	£
University subventions ...	Voted	200	151	49	—
(2) POLICE (*Reserved*):					
Leave pay	Non-voted	*1,200*	*467*	*733*	—
Sundry items...	Voted	250	—	250	—
(3) SUPERANNUATION (*Reserved*):					
Portion of pensions of Military Officers in respect of civil employment.	Voted	100	—	100	—
	Non-voted	*2,800*	*5,182*	—	*2,382*
TOTALS	Non-voted	*4,000*	*5,649*	*733*	*2,382*
	Voted	550	151	399	—

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(2) Particulars sent from India of the leave to be taken by officers of the Assam Rifles showed that the whole of the leave pay of these officers would be a charge on Assam revenues and the budget provision was fixed accordingly. A portion of the pay proved to be chargeable to Central Revenues, resulting in the "Non-voted" saving. "Voted" provision was made for printing the "History of the Assam Rifles," but no expenditure was incurred. £225 was reappropriated to the High Commissioner.

(3) After the budget was framed it was ascertained that the Assam share of the pension for which "Voted" provision was made had been capitalised and discharged in India. £62 was reappropriated to the High Commissioner. The "Non-voted" excess was caused mainly by charges in arrear in respect of pensions issued in previous years The charges were raised on information supplied from India after the appropriation in the budget had been fixed.

INDIA OFFICE,
November 1929.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1930.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1928 to 31st March 1929; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;

II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 23rd January 1930.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. In the evidence taken at a recent meeting of the Public Accounts Committee in India parenthetical reference was made by the Auditor-General to a practice followed in my Reports for some years which he said he had always been reluctant to adopt, viz. that of stating the amount saved to Indian revenues as a result of questions raised in the course of audit.

I of course fully realise the possible objections to this practice, but although the mere figures of money saved must in no sense be regarded as a test of the efficiency of audit, which can always rely for its final justification on its moral and deterrent effect, it does not seem to me to be out of place that some reference should be made in the only public document available for the purpose to considerable savings which are directly attributable to audit action.

In the years immediately following the war there was exceptional scope for audit activity, especially as regards questions of incidence between Indian and Imperial revenues which were responsible for the bulk of the saving. For four years in succession (1922–3 *et seq.*) I was able to report an annual saving of over £100,000. In later years conditions have become more stable, and it must be remembered that in stable conditions audit to some extent limits its future activities by its own work. The savings in recent years are consequently smaller, but their total for the last eight years exceeds £600,000, and for the year under review they amount to about £12,000.

In addition a further saving will accrue to Central revenues as a result of the question raised by this Department regarding reclassification of pensions (*vide* para. 12 of Section II of this Report). The total amount credited to Central revenues up to date is about £440,000, and the annual amount involved is about £85,000.

Expenditure requiring sanction by Imperial Parliament.

3. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. The efforts to reach a comprehensive settlement of the various claims and counterclaims—major and minor—to which reference was made in paras. 4 and 5 of Section 1 of the Report on the Accounts for 1924–5, appear to be nearing completion.

Amendment of Rules.

4.—(i) Under the wording of the Fundamental Rules it was possible for a military officer in civil employ to be credited in his leave account with an

amount of leave proportionate to the time spent on duty before his first arrival in India. This possibility, which was precluded in the Civil Service Regulations, was an unintended consequence of a recent change in the Fundamental Rules. The point having been brought to notice by this Department the Rules have been re-amended.

(ii) The Government of India and Local Governments are empowered by the Fundamental Rules to prescribe rules for the grant of examination leave to officers within their respective jurisdictions. Under these powers various officers were granted examination leave to this country on conditions more favourable than those that they could have enjoyed if, in accordance with normal practice, they had been granted deputation or study leave which are subject to restrictions imposed by the Fundamental Rules themselves or by the rules made thereunder by the Secretary of State. The anomaly was pointed out by this Department and has been removed by confining the special terms given for examination leave to periods spent in India.

Posts and Telegraphs Revenue Account.

Amount due from Turkey.

5. In previous Reports reference has been made to the outstanding claim on the Turkish Telegraph Administration in respect of traffic balances for the period April to November 1914. The original amount of £1,342 12*s.* 2*d.* was reduced by the admission of certain counterclaims made by the Turkish authorities; a sum of £1,201 11*s.* 6*d.* in settlement of the net amount due has now been received by the Secretary of State.

General Administration.

I.C.S. examination papers.

6. The same papers are set at the examinations for the Indian services as at the examinations for the corresponding Imperial services. The printing is done by the Stationery Office, and India is charged a proportion of the total cost. In the audit in my Department of the accounts for the printing of the examination papers for 1927–8 it was observed that the charges to India appeared high. Further investigation showed that the method of calculating the charge, which had been in force since 1925, was, owing to circumstances unforeseen at the time of its adoption, working unfavourably to India, and that between the years 1924–5 and 1928–9 there had been an overcharge estimated at approximately £1,400. As the result of the audit query the method of calculating the cost to India was modified, and the Stationery Office have agreed to refund the amounts estimated to have been overcharged under the old method.

Miscellaneous (Receipts).

Expenditure in Persia.

7. The cost of certain Diplomatic and Consular Establishments in Persia is borne in equal shares by the Imperial and Indian Governments, the necessary financial adjustment being made between the Foreign Office and the India Office. For the most part the claims and counterclaims relate to the ordinary expenditure for staff, upkeep of buildings, &c., but during the war, and in the years immediately following, extraordinary items were included, with regard to one of which a long drawn out dispute between the two Governments has culminated in the writing-off to Indian revenues of an amount of £5,904, which represents part of the expenditure incurred in raising and maintaining a force of tribesmen for police purposes in Persia from October 1918 to March 1919.

I do not consider it advisable to give full details of the matter in this Report, but the salient fact is that the Imperial Government, who shared the cost from October 1918 to January 1919, have refused, after repeated appeals, to bear any part of the cost for February and March 1919 on the ground that the expenditure for that period was incurred without proper sanction. While this is admitted it must be pointed out that the circumstances were of exceptional difficulty, and that local officials of both Governments concurred in the decision to retain the force beyond January 1919. It therefore seems equitable that the Imperial Government, in keeping with the general practice regarding expenditure in that part of the Middle East, should have continued to bear their share of the expenditure for the two months in question, but owing to the fact that it was brought to account by the Indian authorities and in consequence the onus of recovery rested on

the India Office, the Foreign Office, by mere refusal to refund the amount involved, have thrown the whole burden on Indian revenues.

In view of the fact that although Indian interests were involved those of the Imperial Government were equal or possibly even predominant, I draw attention to this expenditure with reference to section 27 (5) of the Government of India Act, under which the Auditor is enjoined specially to note in his Report "cases in which it appears to him that any money arising out of the revenues of India has been appropriated to purposes other than those to which they are applicable."

Miscellaneous (Payments).

Secret Service.

8. £7,000 was placed at the disposal of the Secretary of State during 1928–9 for Secret Service. The amount actually expended was £6,972 0*s.* 4*d.* and the balance in hand on 31st March 1929 was £865 18*s.* 7*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Extraordinary Receipts.

Reparations.

9. The amount received during 1928–9 in respect of Reparations is made up as follows :—

	£	*s.*	*d.*
Balance of India's share of annuity for 1927–8 -	107,309	7	5
Advances on account of India's share of annuity for 1928–9 - - - - - -	120,853	0	9
	£228,162	8	2

The total annuity for the year ending 31st August 1929 was 2,500,000,000 gold marks, or approximately £122,550,000. About £122,600,000, which includes the balance from the previous year, was distributed during the year. The Empire share, after deducting prior charges, was £22,280,149 11*s.* 3*d.*, of which India receives £267,361 15*s.* 11*d.* £120,853 0*s.* 9*d.* was received in 1928–9, and the balance of £146,508 15*s.* 2*d.* has since been received.

Railway Capital Account.

Burma Railways: Termination of contract.

10. The contract with the Burma Railways Company terminated on 31st December 1928, after which date the line was transferred to direct State management in India. The purchase of stores and other agency work in this country were taken over by the High Commissioner for India. The value at par of the Ordinary Stock of the Company, viz. £3,000,000, was repaid by the Secretary of State, and the management of the £1,250,000 3 per cent. Debenture Stock, which became a State liability, was entrusted by the Secretary of State to the Bank of England. An advance of £2,321 was made to cover the estimated cost of winding up the affairs of the Company; £278 15*s.* 7*d.* remained unexpended and was refunded to the Secretary of State.

Stamp Duty.

11. In para. 12 of the last Report it was mentioned that the East Indian Railway Company and some of the Guaranteed Railway Companies having issues of stock free of transfer stamp duty were either not benefiting at all or not to the full extent possible from the reduced rates of duty payable by jobbers on certain transactions. It was also mentioned that as the result of a question raised in audit, the Companies concerned had arranged with the jobbers to obtain the full benefit of the reduced rates, which it was estimated would result in a saving of about £800 per annum. Computations made in the course of audit indicate that during the first 12 months under the new arrangement the total saving exceeded £1,200.

Incorrect charges.

12.—(i) Applications by the Guaranteed Railway Companies for funds are submitted to this Department for scrutiny before payment is made. One of these applications included an amount of £280 8*s.* 4*d.*, which was supported by a contractor's invoice which was found to total £180 8*s.* 4*d.* only. On this being pointed out to the Company, inquiry was made, which

revealed that the goods supplied were a speciality for which only one tender had been received, that this tender had been wrongly added and that the incorrect amount had been embodied in the Contract. The claim was accordingly reduced by £100.

(ii) Funds were drawn from the India Office by the Bengal-Nagpur Railway Company to meet the cost of telegrams, specifications and advertisements. It was found in audit that part of the expenditure had been incurred on behalf of the Parlakimedi Light Railway (a private concern), and the amount involved, viz. £82 19*s.* 5*d.*, has been refunded.

Freight charges.

13. Questions were raised during the year relating to the charges for freight incurred by several of the Guaranteed Railway Companies, the immediate saving in the aggregate amounting to over £200.

Deposits and Advances.

14. Details of the suspense accounts under this heading are given in Appendix II to the Account (page 24).

Unrecovered loan.

15. The closing balance of £2,000 at 31st March 1929 of Miscellaneous Advances is the amount referred to in para. 29 of Section I of the Report on the Account for 1924–5 as advanced to the proprietor of a film-lecture relating to India. The amount (with interest at 6 per cent. per annum), which has been outstanding for about seven years, has not yet been recovered.

Remittances (Receipts).

Repatriation of refugees from India.

16. In para. 18 of section 1 of last year's Report reference was made to expenditure incurred in India and in this country on the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Since the date of the last Report further sums aggregating £4,906 8*s.* 10*d.* have been recovered from the European Governments concerned. The amount still outstanding is £3,426 17*s.* 5*d.*, regarding which negotiations are proceeding.

In the audit in my Department of the accounts of expenditure it was observed that one refugee, an insane, had been detained in India, but a charge for maintenance to March 1925 only had been claimed. On inquiry being made it was ascertained that the refugee was still being maintained in India, and a further amount of £1,046 19*s.* 5*d.*, being the cost of maintenance up to 31st March 1929 and the capitalised cost from 1st April 1929 onwards, has since been recovered.

Appropriation Audit.

17. The form of the Appropriation Account for 1928–9 conforms in essentials to the revised form recently prescribed by the Auditor-General for the Indian Accounts. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of provision by authorities other than the original sanctioning authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision as finally modified. In addition, the dates on which supplementary grants were voted by the Legislative Assembly and supplementary non-voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

18. Provision for voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under eight Grants, only one of which, Grant No. 82, related exclusively to expenditure by the Secretary of State. Provision for expenditure by the Secretary of State on Stationery, which has hitherto been included in the appropriate Indian subject grant, was included under Grant 82.

The Governor-General in Council declared under section 67A (7) of the Government of India Act that the supply demanded under Grant 82 which had been refused by the Legislative Council was essential to the discharge of his responsibilities.

19. Under Grant 82 (Voted) the final position was as follows :—

Grant.	Expenditure.	Saving.
£	£	£
100,875	92,124	8,751

This saving is the net result of various excesses and savings distributed over the detailed subheads, the more important items being :—

		£
India Office Expenses : B 3. Office Contingencies -	saving	2,839
Miscellaneous Civil Charges :—		
E 12. Miscellaneous Departments - -	„	1,391
E 16. International Relief Union - -	„	1,500
E 27. Other Charges - - -	„	2,149

20. The excess of £179 (Voted) under State Railways—Working Expenses—Miscellaneous is offset to the extent of £91 by savings in the High Commissioner's allotment from the same grant. I have been informed that no savings in the Indian portion of the grant are available to cover the net excess of £88 in the portion of the grant allotted to Home Expenditure.

21. Under Non-Voted considerable modification of the original appropriation was found to be necessary during the course of the year, although the comparatively small addition of £4,800 to the aggregate provision under Grant 82 was not required. On the whole, however, the expenditure approximated reasonably closely to the final appropriation under the various subheads.

Changes in classification.

22. The Rules issued by the Auditor-General regulating the exhibition of recoveries of expenditure led to a reconsideration of the treatment of such transactions in the Home Accounts. Various receipts, which hitherto have been deducted from expenditure under the appropriate heads, have with effect from 1st April 1928 been recorded separately as Revenue.

Section II.—MILITARY SERVICES.

Pay of officers at Staff College, Quetta.

1. In para. 1 of Section II of the last Report it was stated that the War Office had advanced £12,000 in respect of a claim on account of British Service officers remaining at the Staff College, Quetta, after their regiments had left the Indian Establishment. On the investigation of the claim, which covered cases as far back as 1919, the War Office protested against its belated nature and stated that they were not prepared to accept liability prior to 1st April 1922, i.e. three years before the claim was first raised. The case was referred to me for observations, and I pointed out that there had been converse cases where India had accepted liability for arrear claims in respect of longer periods, but the Secretary of State agreed to the War Office proposal and in the final adjustment the sum of £5,299 6*s*. was refunded to that Department.

The amount forgone would have been considerably reduced if the necessary information had been forthcoming from India at an earlier date, and in noting on the case I observed that it showed the desirability of claims being formulated and presented as quickly as possible, and further of giving notice of claims where reference to India was necessary.

Expenditure in India is now being earmarked for recovery, and claims are being presented regularly to the War Office. Two such claims amounting to about £1,100 have already been made.

Expenditure in connection with Indian units serving overseas.

2. As a result of questions raised by my Department, about £2,000 erroneously charged to Indian revenues in respect of British and Indian Army officers, who were students at the Staff College during a period when their regiments were out of India on foreign service, has been recovered from the Governments concerned, viz. £789 1*s.* 6*d.* from the Federated Malay States and £1,314 15*s.* 9*d.* from the Imperial Government.

3. In examining the cases of two officers who were on leave in this country, it was disclosed that they had been transferred to regiments which had left India on foreign service. Their pay thus became chargeable to the Imperial Government, and £107 18*s.* 5*d.* has been recovered from the War Office and £380 9*s.* 4*d.* from the Air Ministry.

4. It was discovered in audit that Indian revenues had been debited incorrectly with the pay of an officer who came to the United Kingdom on leave from his appointment in the Hong Kong Mule Corps, and £265 16*s.* 2*d.* was consequently recovered from the War Office.

Expenditure in connection with Aden.

5. It was suggested by my Department that the pay of certain Indian Army officers and soldiers who had remained at Aden after the date of the transfer of its administration to the Imperial Government (1st April 1927), and who had subsequently been granted leave from that station was chargeable, in accordance with existing arrangements, to Imperial revenues. This suggestion was accepted, resulting in a saving to Indian revenues of £1,475 10*s.* 4*d.*

Successors to British Service officers on leave posted to Home Establishment: Overlapping charges.

6. Difficulties experienced in obtaining information as to the successors of British Service officers granted leave by the Indian Authorities pending reversion to the Home Establishment, were referred to in para. 3, Section II, of last year's Report. The whole question has since been reviewed and proposals have been agreed with the War Office and forwarded to the Government of India for consideration to the effect that—

(i) officers due for reversion to the Imperial Establishment are not to be allowed to take furlough, but may avail themselves of privilege leave if entitled;

(ii) such privilege leave will reckon from the date of arrival in this country;

(iii) reversion to the Home Establishment will take place either from the date of arrival home or from the end of privilege leave.

The Army Council have undertaken to ensure that in carrying out postings to India there shall be as little overlapping as possible. In cases where the transfer to the Home Establishment of an officer on leave is specially arranged, his pay in accordance with existing practice will be chargeable to the Imperial Government from the date on which his successor sails for India.

Marriage allowances and allotments: British troops.

7. The amount of £415,508 19*s.* was paid in 1928–9 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India for the period April 1928 to March 1929.

A general examination was made of the claims and a test audit was carried out at certain pay offices.

Voyage pay of a draft wrongly charged to Indian revenues.

8. In the examination of one of the claims submitted by the War Office in respect of marriage allowances and allotments it was observed by this Department that a charge was included on account of a draft proceeding from Gibraltar to India, whereas under present procedure such items are paid by the War Office as they are covered by the Capitation Rate for Effective Services. Attention was drawn to this and as a result it transpired that owing to incorrect instructions having been issued to Army Paymasters by the War Office, not only the amount in respect of allotments, viz. £9 3*s.* 6*d.*, but the voyage pay of the draft, viz. £254 17*s.* 3*d.*, had been charged erroneously to Indian revenues. Amended instructions have been issued and the necessary adjustment is being made.

National Health Insurance Fund: Accumulated surplus.

9. Reference was made in para. 5 of Section II of the last Report to the question of India's share in the accumulated surplus of the Navy, Army and Air Force Insurance Fund which was transferred to the Imperial Exchequer in 1926. As a result of correspondence it has recently been agreed that the matter shall be referred to arbitration.

King's India Cadets.

10. Section 19 (2) of the Government of India Act provides that "in the "appointment of officers to His Majesty's Army the same provision as "heretofore, or equal provision, shall be made for the appointment of sons of "persons who have served in India in the Military or Civil Service of the "Crown or of the East India Company." This obligation is discharged by assuring the entry to Sandhurst, without competition, of 10 King's India Cadets each half-year. The Statute says nothing about fees and the practice regarding remission has been varied from time to time. From 1862 to 1893 the fees were paid in all cases by the State. From the latter year remission depended on the parent's income, in regard to which a scale of means was fixed. This scale has been varied from time to time, but in 1929 it was decided for the future to make refunds unconditionally and to apply this concession to the cadets already at the College.

This authority was interpreted as granting the remission of all fees paid since the date of entry of the King's India Cadets still in residence, and refunds were made on this account amounting to approximately £1,200. As it was not clear that this interpretation was correct, I raised the question as to the date from which the concession should take effect. At the same time I called attention to one case where refund appeared in any event to be unjustifiable. The cadet had entered the College prior to the date of the decision to remit fees unconditionally, and the fact that he was still in residence and so brought under the terms of the concession was due to his having been rusticated and compelled to undergo an additional term at the College. Thus the parent had been given a refund, amounting to £332 10*s*., which he would not have received but for his son's rustication.

The Secretary of State decided to call for repayment of the fees refunded in this case.

Marriage allowances and allotments: Royal Air Force.

11. The amount of £71,183 18*s*. 7*d*. was paid in 1928–9 to the Air Ministry in respect of marriage allowances and allotments for the period April 1928 to March 1929.

In para. 17 of Section II of my Report for 1926–7 reference was made to the necessity for a more frequent cross-check of allotment payments. The system of check has since been modified in a satisfactory manner.

Revision of classification of pensions.

12. Para. 40 of the Report on the Account for the year ending 31st March 1924 ran as follows: —

> "Rules made by the Secretary of State in Council in February 1921 provided that pensions granted after 1st April 1921 to Government servants who had been employed partly under the Army Department and partly in civil departments of the Central and Provincial Governments should be classified in the accounts according to the duration of service in the respective departments.
>
> "As the pensions issued by the India Office to military officers and other ranks continued to be debited, in accordance with previous practice, wholly to the heads of Military and Medical Retired Pay, I inquired why the new procedure had not been applied. Steps have been taken to obtain from India the detailed information necessary, and considerable readjustments of past charges will appear in a future account."

Reference has been made in subsequent Reports to the progress made in effecting the necessary reclassification of past cases, which may now be regarded as practically complete. The total amount transferred up to the present date from the Military head in respect of pensions granted after 1st April 1921 is approximately £640,000, of which about £200,000 has been debited to Central Civil heads and the remainder in varying shares to Provincial Governments. The annual relief to Central revenues is about £85,000.

Incorrect issue of dependants' pensions.

13. Pensions granted to widows of officers who die from causes other than those arising from conditions of service are contingent upon the means of the recipient. The eligibility of two widows for full pension was questioned and the grant was reduced in one case and discontinued in the other. £170 was recovered and £125 will be saved annually.

Increase of small pensions.

14. The executors of a pensioner forwarded the probate of his will in order that the balance due might be drawn. On examination in this Department it was pointed out that in view of the contents of the will the annual statements of means furnished by the pensioner in support of his claims for pension increase appeared to have been incomplete; inquiry was made and the amount overdrawn, viz. £96, was recovered.

Pension incorrectly awarded.

15. A case occurred where, owing to defective information in the Indian Army Lists, a pension was granted at an incorrect rate. It was pointed out by this Department that a period of unemployment which was not recorded in the Army Lists had been included in the service on which the pension was based and a reduction of £20 a year was made.

Gratuities and pensions recoverable from the Imperial Government.

16.—(i) A case was referred to my Department for pre-audit in which it was proposed to issue from Indian revenues a disability gratuity of £200. It was pointed out that under the arrangements made with regard to non-effective charges this gratuity was chargeable to the Imperial Government and the necessary action was taken.

(ii) In another case it was proposed to issue from Indian revenues a final disability pension of £150 per annum to an officer of the Indian Army. It was pointed out by this Department that this amount included a wound pension of £50, which was being issued by the War Office, and the rate was accordingly adjusted.

(iii) An officer who was wounded while serving in the British Army subsequently transferred to the Indian Army. A wound pension drawn by the officer from Imperial revenues was issued in India and with other similar pensions was periodically recovered from the War Office. On coming home on leave from India his pension was issued by the India Office, together with his leave pay, but it was overlooked that the pension was recoverable from the Imperial Government; on attention being drawn by this Department to the omission steps were taken to recover the amount involved, viz. £101.

Payments to Imperial Government.

17. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

18. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in 1926–7 and 1927–8. It has been agreed that the provisional payments made from 1st April 1920 to 31st March 1926 shall be regarded as final, but that the payments from the latter date shall be subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. The matter has been the subject of active discussion between the Indian and Imperial Governments, and it is hoped that a decision will shortly be reached.

19. War Office: for gratuities on death, discharge, &c.:—

£49,000 was advanced on this account in respect of payments during 1928–9 less £1,929 16*s.* 6*d.* over-advanced for 1927–8.

Examination of the payments for 1927–8 gave rise to several questions, on which correspondence is proceeding.

20. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

The advance of £6,000 referred to in para. 20 of Section II of the last Report has been adjusted.

A further advance of £8,000 was made to the War Office in March 1929 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1927–8 and the first half of that of 1928–9. Detailed statements relating to the expenditure incurred during the period in question have been received from the War Office, but are not yet available for audit.

21. War Office: Sea Transport:—

The amount claimed in respect of trooping in 1927-8 was £326,470 17*s.* 10*d.*, against which advances amounting to £317,300 had been made (vide para. 21 of Section II of the last Report); the balance of £9,170 17*s.* 10*d.* due to the War Office has been adjusted against the advances in respect of the 1928-9 season.

The accounts for 1928-9 are at present under audit.

22. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards, but it is proposed that India's liability up to 31st March 1919 shall be covered by the agreement with the Imperial Government regarding the claims referred to in para. 3, Section I, of this Report.

It was stated in para. 22 of Section II of the last Report that the adjustment of the accounts for post-war years was considerably in arrear. No accounts beyond those for 1920-1 have yet been finally agreed with the War Office, although considerable progress has been made regarding the accounts for 1921-2 and 1922-3.

A further advance of £1,168,752 in respect of the year 1928-9 was made to the War Office.

23. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £103,125 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India.

As in the case of the payment to the War Office for effective services, no adjustment will be made in respect of advances made prior to 1st April 1926, but the payments from the latter date are subject to adjustment. The question of the Air Force Capitation Rate is being dealt with in connction with that payable to the War Office, vide para. 18.

W. A. STURDY,
Auditor.

India Audit Office,
28th February 1930.

REPORT of the Auditor of Indian Home Accounts upon the Accounts of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1928 to 31st March 1929.

MADRAS.

1. For the year 1928-9 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXV) for Home expenditure.

2. Under Voted there was a net excess of £399 over the Budget allotment of £3,022, increased to £691 by the reappropriation of £292 to the High Commissioner's allotment in which there was a final saving of £2,041. As indicated in note (9) to the Account, the excess is due to the transfer after the close of the financial year of £1,114 under "Superannuation" from "Non-Voted" to "Voted" on account of the pension of a departmental officer.

The largest individual variation occurred under "Land Revenue—Law Charges in connection with appeals from India," where there was a saving of £1,012 compared to the Budget allotment of £1,702.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

BOMBAY.

1. For the year 1928–9 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 34) for Home expenditure.

2. Under Voted the net aggregate saving of £605 out of the Budget allotment of £2,025 was mainly attributable to the saving of the entire provision of £400 under "Medical—Sundry Items."

3. Under Non-Voted, substantial modification of the original appropriation was effected during the year. In the aggregate there was a saving of only £239 out of the final appropriation of £42,850.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

BENGAL.

1. For the year 1928–9 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 29) for Home expenditure.

2. Under Voted there was a saving of £2,389 out of the original allotment of £3,900. The largest individual savings were £631 and £656 under "Land Revenue—Law Charges in connection with appeals from India" and "Medical—Leave Salary" respectively.

3. The following surrenders notified by the Finance Department have not been incorporated in the Account :—

Head of Service (Voted).	Amount.
	£
Land Revenue - - - -	575
Irrigation - - - -	325
General Administration - - -	75
Medical - - - - -	600
Superannuation - - - -	300

4. Under Non-Voted substantial modification of the original appropriation was effected during the year. In the aggregate there was a net saving of £440 out of the final appropriation of £12,940.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1928–9 provision for Voted expenditure by the Secretary of State on behalf of the Government of the United Provinces of Agra and Oudh was included in a single composite grant (No. 26) for Home expenditure.

2. Under Voted, there was in the aggregate a net excess of £315 on the Secretary of State's portion of the Grant, but in the portion allotted to the High Commissioner there was a final saving of £1,310. The excess was mainly attributable to two items, viz. £263 and £243 under "Jails and Convict Settlements—Maintenance of prisoners" and "Superannuation—Portions of pensions of Military Officers in respect of civil employment"

respectively. Provision sufficient to cover these excesses was included in the Secretary of State's Revised Estimate, which, however, was modified by the Local Government as indicated in the notes to the Account.

3. Under Non-Voted, considerable modification of the original appropriation was effected during the year. In the aggregate there was a saving of £614 out of the final appropriation of £7,620.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

BURMA.

1. For the year 1928-9 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

2. Under Voted, savings of £351 and £701 occurred under "Land Revenue, Sundry Items" and "Superannuation, Portions of Pensions of Military Officers in respect of civil employment" respectively, explanations of which are given in the notes to the Account.

3. Under Non-Voted substantial modification of the original appropriation was effected during the year. In the aggregate there was an excess of £4 over the final appropriation of £34,200.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

CENTRAL PROVINCES AND BERAR.

1. For the year 1928-9, provision for Voted expenditure by the Secretary of State on behalf of the Government of the Central Provinces and Berar was included in a single composite Grant (No. 29) for Home expenditure.

2. Under Voted there was an aggregate saving of £555 out of the Budget allotment of £900.

3. The following reductions notified by the Local Government have not been incorporated in the Account :—

Head of Service (Voted).	Amount.
	£
Land Revenue - -	325
Superannuation - -	100
Miscellaneous - - -	25

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1930.

*No. 4.—Estimated Account of the Receipts and Disbursements of the Secretary from 1st April 1929

RECEIPTS.

REVENUE.

	£	£	£
RAILWAY REVENUE ACCOUNT:			
State Railways:			
Bengal-Nagpur Railway: Dividends on Government holding	236		
State Railways: Interest on Capital deposited by Companies:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,236	
Subsidized Companies:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	10,949		
Southern Punjab Railway: Ditto	334,172		
		345,121	
			393,357
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
Indo-European Telegraph Department:			
Message Revenue		2,348	
Receipts on Common Purse Accounts		132,208	
Less—Payments in respect of Revenue:			
Message Revenue		*– 21,423*	
Australasian Message Fund		*– 7,959*	
			105,174
INTEREST:			
Interest realised from investment of Cash Balance, &c.		262,461	
Interest, Discount, &c., on Gold Standard Reserve holding		2,300,000	
			2,562,461
Carried forward			3,060,992

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1930.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			217
TAXES ON INCOME:			
Sundry items			1,260
FORESTS:			
Sundry items			8
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
Burma Railways	37,500		
East Indian Railway	1,743,450		
Eastern Bengal Railway (including Bengal Central Railway)	124,553		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,193		
Oude and Rohilkund Railway	313,794		
Scinde Punjab and Delhi Railway	355,639		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·0088 per cent. on 34,112,863*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1930	3,561,450		
	8,013,845		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	8,772		
		8,022,617	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	81,545		
Bengal-Nagpur Railway	294,536		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Madras and Southern Mahratta Railway	285,050		
Ditto (Mysore Railway)	48,000		
South Indian Railway	147,480		
		987,884	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	1,099		
		31,099	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		9,800	
			9,051,400
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		22,000	
Sundry items		4,184	
			26,184
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			4,319
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			350
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE	13,071,290		
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised	75,349		
		13,146,639	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*—8,022,617*	
		5,124,022	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		836,050	
MANAGEMENT OF DEBT		188,889	
Miscellaneous		12,726	
			6,161,687
Carried forward			15,245,425

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April, 1929 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward	3,060,992

MISCELLANEOUS DEPARTMENTS:

Miscellaneous Receipts		3

CURRENCY:

Paper Currency Reserve Investment: Interest and Discount		201,679

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	4,284	
Subscriptions in respect of the Indian Military Funds, &c.	1,237	
Subscriptions, &c., towards Indian Civil Service Family Pensions	4,548	
Miscellaneous	1,493	
		11,562

STATIONERY AND PRINTING:

Miscellaneous Receipts		299

MISCELLANEOUS:

	£	
Miscellaneous Receipts in aid of India Office	2,387	
Miscellaneous Home Receipts	626	
Receipt from Foreign Office on account of Diplomatic and Consular Service	12,657	
		15,670
Carried forward		3,290,205

of State in Council of India on account of the Central Government of India, 31st March 1930—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			15,245,425
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund			175
GENERAL ADMINISTRATION:			
Home Establishment, &c.	220,032		
Less: Contribution by His Majesty's Treasury	*—108,161*		
		111,871	
Administration in India:			
Miscellaneous expenditure		6,997	
			118,868
AUDIT:			
Home Establishment		16,969	
Less: Contribution by His Majesty's Treasury		*—3,343*	
Portion charged to High Commissioner		*—7,500*	
			6,126
JUSTICE:			
Sundry items			3,087
JAILS AND CONVICT SETTLEMENTS:			
Sundry items			896
POLICE:			
Sundry items			163
PORTS AND PILOTAGE Sundry items			733
ECCLESIASTICAL:			
Sundry items			384
POLITICAL:			
Sundry items			29,906
WATCH AND WARD: Sundry items			1,078
SCIENTIFIC DEPARTMENTS:			
Sundry items			6,982
MEDICAL:			
Sundry items			1,370
PUBLIC HEALTH:			
Grants for Medical Research, &c.			4,329
AGRICULTURE:			
Sundry items			1,137
AVIATION:			
Sundry items			187
Purchase of Stores			3,152
MISCELLANEOUS DEPARTMENTS: Sundry items			3,109
MINT: Sundry items			6
CIVIL WORKS: Sundry items			574
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		8,672	
Members of the Bengal Nizamut Family		461	
			9,133
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		190,014	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		311,631	
			501,645
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c		7,724	
Less: Contribution by His Majesty's Treasury		*—3,496*	
			4,228
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations		56,710	
Miscellaneous expenditure		59,382	
			116,092
Carried forward			16,058,735

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1929 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£	£
Brought forward			3,290,205
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Receipts in connection with Transport of Troops and Concession Passages	137,100		
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	24,100		
		161,200	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	40,584		
Miscellaneous	24,156		
		64,740	
		225,940	
ARMY—NON-EFFECTIVE:			
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.		260,496	
Subscriptions towards Indian Military Service Family Pensions		45,803	
Miscellaneous		180,450	
			712,689
ROYAL AIR FORCE:			
Stores brought from India with Airmen, &c.			1,249
MARINE:			
Miscellaneous			668
EXTRAORDINARY RECEIPTS:			
Receipts on account of "Dawes" Annuities and "Young" Plan			245,174
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)			4,249,985

of State in Council of India on account of the Central Government of India, 31st March 1930—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
Brought forward			16,058,735
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Indian Regiments lent for service in the Colonies	1,021		
Payments to War Office for British Troops serving in India	1,400,000		
Discharge Gratuity and Deferred Pay of British Troops	57,479		
Pay and Allowances of British Soldiers attending Vocational Courses	28,319		
Furlough Allowances of British Troops serving in India	152,161		
Furlough Allowances: Indian Army: Regimental	259,478		
" " Indian Army Service Corps	65,455		
Unemployment Insurance: Army	116,924		
National Health Insurance: Army	39,920		
Contributory Pensions Act, 1925	119,760		
Marriage Allowances and Allotments: British Troops	389,655		
" " " Indian Army	21,842		
Pay of Second Lieutenants on appointment	5,793		
Miscellaneous Army Charges	9,160		
Educational and Instructional Charges	8,100		
Medical Services: Furlough Allowances and miscellaneous expenditure	107,341		
Veterinary: Furlough Allowances and miscellaneous expenditure	2,794		
Arsenals: Furlough Allowances and miscellaneous expenditure	33,441		
Miscellaneous Administrative Services	8,218		
Manufacturing Establishments: Miscellaneous expenditure	8,167		
Staff: Furlough Allowances and miscellaneous expenditure	85,833		
Consolidated Clothing Allowances	455		
Stores taken to India with troops: Clothing	11,269		
" " " Ordnance	36,152		
Gratuities and Allowances to Surplus Officers of the Indian Army	13		
Contribution towards Aden expenditure	241,000		
Sea Transport	534,547		
Land Transport	1,166		
Miscellaneous	17,708		
		3,813,171	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,218,031		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,947,761		
Wound Pensions and Gratuities	12,827		
Miscellaneous Pensions, &c.	226,086		
Indian Military Service Family Pensions	235,819		
Miscellaneous	9,678		
		3,650,202	
ROYAL AIR FORCE—EFFECTIVE:			
Air Ministry for Troops serving in India	106,250		
Discharge Gratuities	881		
Furlough Allowances	7,192		
National Health Insurance	1,200		
Unemployment Insurance	1,234		
Contributory Pensions Act, 1925	3,600		
Marriage Allowances and Allotments	76,298		
Stores taken to India with Airmen	615		
Consolidated Clothing Allowances	1,183		
Cost of Sea Transport	15,428		
Miscellaneous	372		
		214,253	
ROYAL AIR FORCE—NON-EFFECTIVE:			
Air Ministry for personnel serving in India		15,200	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,012		
Royal Indian Marine Furlough Pay	14,100		
Sundry items	7,653		
		121,765	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	53,869		
Indian Navy Retired Pay	88		
		53,957	
MILITARY ENGINEER SERVICES:			
Furlough Pay of Royal Engineer personnel		20,917	
			7,889,465
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			23,948,200

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1929 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	4,249,985

CAPITAL.

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:	
Miscellaneous Receipts: Burma Railways	80

DEBT.

	£	
PERMANENT DEBT INCURRED:		
India 5½ per cent. Stock, India 4½ per cent. Stock, India 4½ per cent. Stock (1958–68): Discount written off to Revenue	134,249	
	113,335	
	23,198	
India 4½ per cent. Stock (1958–68): Loan proceeds	30	
India 6 per cent. Bonds: Receipts	5,940,000	
		6,210,812
FLOATING DEBT INCURRED:		
India Bills: Principal Account		12,000,000
UNFUNDED DEBT:		
Subscriptions to the Indian Military Widows' and Orphans' Fund	4,433	
Subscriptions to the Superior Services (India) Family Pension Fund	30,040	
Southern Punjab Railway: Portion of purchase price	4,255,025	
		4,289,498

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c.	66,223,536		
Dividends on investments, Discount on Treasury Bills, &c.	1,713,154		
		67,936,690	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Transfer from Gold Standard Reserve		442,709	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing	26,752,119		
Transfer from Treasury Balance	3,920,250		
		30,672,369	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	1,430		
Payments in England on A.F.O. 1706	91		
Pay of Indian Army Officers lent to the Imperial Government	3,061		
Military Expenditure at Aden	2,541		
Military Expenditure in Iraq	12		
Shanghai Defence Force	201		
Miscellaneous expenditure	1,147		
		8,483	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	1,450		
Miscellaneous	23,572		
		25,022	
MISCELLANEOUS DEPOSITS:			
Indian Cadets at Sandhurst	9,390		
Income Tax	755,619		
Civil Service Insurance Society	4,237		
Miscellaneous	27,865		
		797,111	
			99,882,384
Carried forward			126,632,759

of State in Council of India on account of the Central Government of India, 31st March 1930—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	23,948,200

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).	£	£
CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY COMPANIES:	£	£		
Assam-Bengal Railway	—	177,228		
Bengal-Nagpur Railway	—	1,069,603		
Bengal and North-Western Railway	—	141,451		
Bombay, Baroda and Central India Railway	—	643,675		
Madras and Southern Mahratta Railway	—	689,259		
Rohilkhund and Kumaon Railway	—	24,509		
South Indian Railway	—	602,617		
	—	3,348,342	3,348,342	
Purchase of Southern Punjab Railway			5,255,025	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			7,305	
				8,610,672

DEBT.

	£	£	
PERMANENT DEBT:			
INDIA 7 PER CENT. STOCK DISCHARGED		306	
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	410,418		
Eastern Bengal Railway	39,287		
Great Indian Peninsula Railway	732,999		
Madras Railway	189,102		
Scinde Punjab and Delhi Railway	120,305		
		1,492,111	
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway		200,000	
			1,692,417
FLOATING DEBT DISCHARGED:			
India Bills			6,000,000
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund		2,196	
Superior Services (India) Family Pension Fund		493	
Southern Punjab Railway		2,300,000	
			2,302,689

DEPOSITS AND ADVANCES.

	£	£	
GOLD STANDARD RESERVE:			
Investments in British Securities	65,193,274		
Interest credited to Revenue	2,300,000		
Transfer to Revenue Equalisation Fund	442,709		
		67,935,983	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Investments in British Government Securities		438,545	
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills	18,847,699		
Transfer to Treasury Balances	11,824,670		
		30,672,369	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Indian Troops serving in Iraq	12		
Shanghai Defence Force	201		
Payments in England on A.F.O. 1706	73		
Pay of Second Lieutenants on appointment to the Indian Army	1,336		
Pay of Indian Army Officers lent to Imperial Government	3,434		
Military expenditure at Aden	1,117		
Miscellaneous expenditure	1,440		
		7,613	
SUSPENSE ACCOUNTS:			
Miscellaneous		8,913	
MISCELLANEOUS DEPOSITS:			
Indian Cadets at Sandhurst	8,364		
Income Tax	756,634		
Civil Service Insurance Society	4,228		
Miscellaneous	25,817		
		795,043	
			99,858,466
Carried forward			142,412,444

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1929 to

RECEIPTS—*continued.*

	£
Brought forward	126,632,759

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Repayments in respect of		
Shanghai Defence Force	11,658	
Military Expenditure at Aden	553	
Payments in India on A.F.O. 1706	92,195	
Remittances of Asiatic Artillery, &c.	20,641	
Pensions issued in India	33,887	
		158,934
Admiralty:		
Repayments in respect of		
Advances in India on account of Naval Services	84,550	
Transports	69	
Pensions issued in India	1,092	
		85,711
Air Ministry:		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	573,750	
Expenditure in Iraq	6,841	
Payments on A.F.O. 1706	6,993	
Funds for Command Accountant, R.A F., Aden	172,500	
Military Expenditure at Aden	238	
Airship Base at Karachi	1,383	
		761,705
Foreign Office:		
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices		260
Ministry of Pensions:		
Repayments in respect of		
Payments in India		43,096
Board of Trade:		
Repayments in respect of		
Lighthouses in the Red Sea	6,579	
Balances on Indian Shipping Masters' Accounts	3,297	
Transports	13,603	
		23,479
Other Imperial Government Departments:		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	617,133	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	10,669	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	60,380	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	22,500	
Political Expenditure at Aden	22,329	
Opium shipped to Hong Kong, and the Straits Settlements	556,301	
Adjustments with Central Clearing Office (Enemy Debts)	278,894	
Dominion Officers serving in India	13,110	
Miscellaneous	63,599	
		1,644,915
Other Remittance Transactions:		
Opium shipped to Siam	361,922	
Miscellaneous	35,105	
		397,027
Exchange Adjustments on Remittance Accounts		*—134*
Secretary of State's Bills and other Transfers:		
Sterling purchased in India	15,215,000	
Sale of Silver	3,905,759	
Transfer through Paper Currency Reserve	11,824,670	
		30,945,429
		34,060,422
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		160,693,181

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras	53	
Bombay	36	
United Provinces of Agra and Oudh	189	
Burma	111	
		389
		160,693,570
BALANCE, 1ST APRIL 1929 (Including Gold Standard Reserve, 3,042*l.*)		5,067,992
		£165,761,562

INDIA OFFICE,
May 1930.

of State in Council of India on account of the Central Government of India, 31st March 1930—*cont.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			142,412,444

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:			
Payments in England on I.A.F. 602	16,020		
Effects of deceased Officers and Men of the British Army	7,069		
		23,089	
Air Ministry:			
Payments in England on I.A.F. 602		6,424	
Ministry of Health:			
National Health Insurance: Sale of Stamps in India		254	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		2,073	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	404,000		
Miscellaneous	47,572		
		451,572	
Other Remittance Transactions:			
Remittances: Indo-European Telegraph	2,673		
Family Remittances and Allotments of British and Indian services	1,414		
Effects of deceased Officers and Warrant Officers of the Indian Army	291		
Remittances by British Troops for deposit in the Post Office Savings Bank	107,224		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	27,246		
Mission to Court of Persia: Bills and Telegraphic Transfers	45,000		
Superior Services (India) Family Pension Fund	39		
Miscellaneous	36,516		
		220,403	
Transfer between Treasury and Paper Currency Reserve		3,920,250	
			4,624,065
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			12,321,747
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			159,358,256
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		23,862	
Bombay		30,679	
Bengal		30,194	
United Provinces of Agra and Oudh		9,309	
Punjab		44,517	
Burma		30,085	
Bihar and Orissa		11,237	
Central Provinces and Berar		11,304	
Assam		10,537	
			201,724
TOTAL DISBURSEMENTS			159,559,980
BALANCE, 31ST MARCH 1930 (including Gold Standard Reserve, 3,749*l.*)			6,201,582
			£165,761,562

SIDNEY TURNER, *Accountant-General.*

No. 4a.—Estimated Account of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Provincial Governments, from 1st April 1929 to 31st March 1930.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
Police - - - - -	53	—	—	—	—	—	—	—	—	53
Public Health - - - -	—	20	—	—	—	—	—	—	—	20
Superannuation - - - -	—	16	—	189	—	111	—	—	—	316
Totals - - -	53	36	—	189	—	111	—	—	—	389
DISBURSEMENTS.										
Irrigation: Sundry items - - -	—	—	34	—	—	—	—	—	—	34
Land Revenue: Law charges in connection with appeals from India, &c. -	215	11	506	1,027	—	47	1,085	28	—	2,919
General Administration: Sundry items -	5,250	1,262	2,660	1,207	552	1,390	2,479	120	250	15,110
Administration of Justice: Sundry items -	970	66	50	352	495	—	65	—	—	1,998
Jails and Convict Settlements: Sundry items -	354	—	—	186	93	—	—	—	—	633
Police: Sundry items - - - -	—	60	30	30	60	1,750	30	60	710	2,730
Education: Sundry items - - -	—	—	23	237	—	—	—	—	—	260
Medical: Sundry items - - -	458	—	389	346	1,463	—	—	—	190	2,846
Civil Works: Sundry items - -	28	—	—	—	—	—	—	—	—	28
Superannuation: Sundry items - -	16,587	29,280	26,562	5,924	41,825	26,898	7,578	10,771	9,387	174,812
Miscellaneous: Sundry items - -	—	—	—	—	—	—	—	325	—	325
Total Disbursements (Revenue) -	23,862	30,679	30,194	9,309	44,488	30,085	11,237	11,304	10,537	201,695
CAPITAL EXPENDITURE.										
Hydro-Electric Scheme, Ohl River Project: Leave pay -	—	—	—	—	29	—	—	—	—	29
Totals - - - -	23,862	30,679	30,194	9,309	44,517	30,085	11,237	11,304	10,537	201,724

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1929; the Debt and Interest created in the Year ended the 31st March 1930; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1930; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1929; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1929:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock	20,564,098 11 2	5½	1,131,025 8 4
India 4¼ per Cent. Stock, 1950–55	39,852,418 9 0	4¼	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1929	283,309,339 0 6		10,422,719 6 1
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	17,193,714 15 4	4·2994	739,234 12 0
Eastern Bengal Railway: Annuity terminating in 1957	2,024,350 14 8	3·85	77,938 3 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,593,360 17 4	3·825	252,196 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	18,972,019 18 9	2·85	540,702 11 2
Madras Railway: Annuity terminating in 1956	8,567,274 1 8	3·5125	300,925 9 10
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1929	53,350,720 7 9		1,910,996 17 2
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	453 1 10	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1929	336,660,512 10 1		12,333,716 3 3
DEBT CREATED IN THE YEAR 1929-30:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	6	360,000 0 0
Floating Debt:			
India Bills	6,000,000 0 0	5·277	316,621 9 2
TOTAL Debt created in the year ended 31st March 1930	12,000,000 0 0		676,621 9 2
£	348,660,512 10 1		13,010,337 12 5
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
£ s. d.	£ s. d.		£ s. d.
Outstanding on the 1st April 1917 - 100,000,000 0 0			
Less, reductions to 31st March 1929 - 83,278,996 17 7			
Outstanding on the 1st April 1929 -	16,721,003 2 5	5	836,050 3 1
£	16,721,003 2 5		836,050 3 1

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1930; the Debt and Interest reduced in on the 31st March 1930; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1929-30:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India Stock purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
India 5½ per Cent. Stock	276,624 14 6	5½	15,214 7 2
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1930	276,624 14 6		15,214 7 2
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	410,417 17 1	4·2994	17,645 14 2
Eastern Bengal Railway: Annuity terminating in 1957	39,287 2 2	3·85	1,512 11 2
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	120,304 12 11	3·825	4,601 13 2
Great Indian Peninsula Railway: Annuity terminating in 1948	732,999 2 8	2·85	20,890 9 6
Madras Railway: Annuity terminating in 1956	189,101 17 10	3·5125	6,642 4 2
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1930	1,492,110 12 8		51,292 12 2
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock paid off	300 0 0	—	—
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1930	1,769,035 7 2		66,506 19 4
TOTAL DEBT ON 31ST MARCH 1930*:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5½ per Cent. Stock	20,287,473 16 8	5½	1,115,811 1 2
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	6	360,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1930	289,032,714 6 0		10,767,504 18 11
Floating Debt:			
India Bills due 20th December 1930	6,000,000 0 0	5·277	316,621 9 2
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	16,783,296 18 3	4·2994	721,588 17 10
Eastern Bengal Railway: Annuity terminating in 1957	1,985,053 12 6	3·85	76,425 12 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,473,056 4 5	3·825	247,594 7 10
Great Indian Peninsula Railway: Annuity terminating in 1948	18,239,020 16 1	2·85	519,812 1 8
Madras Railway: Annuity terminating in 1956	8,378,172 3 10	3·5125	294,283 5 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1930	51,858,609 15 1		1,859,704 5 0
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1930	346,891,324 1 1		12,943,830 13 1
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	153 1 10	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1930	346,891,477 2 11		12,943,830 13 1
£	348,660,512 10 1		13,010,337 12 5

* For Analysis, *see* overleaf.

	£ s. d.		£ s. d.
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1929–30	—	—	—
Outstanding on the 31st March 1930	16,721,003 2 5	5	836,050 3 1
£	16,721,003 2 5		836,050 3 1

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1930.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 5½ per Cent. Stock	– 500,466 4 4	- - -	5½	– 27,525 12 10
India 4½ per Cent. Stock	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
		93,795,990 17 11	–	3,128,012 6 9
Debt incurred for Railway purposes:				
Debt bearing interest—				
India 5½ per Cent. Stock	20,787,940 1 0	- - -	5½	1,143,336 14 0
India 4½ per Cent. Stock, 1950–55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	- - -	4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	- - -	6	360,000 0 0
India Bills due 20th December 1930	6,000,000 0 0	- - -	5·277	316,621 9 2
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	16,783,296 18 3	- - -	4·2994	721,588 17 10
Eastern Bengal Railway Annuity	1,985,063 12 6	- - -	3·85	76,425 12 0
Scinde Punjab and Delhi Railway Annuity	6,473,056 4 5	- - -	3·825	247,594 7 10
Great Indian Peninsula Railway Annuity	18,239,020 16 1	- - -	2·85	519,812 1 8
Madras Railway Annuity	8,378,172 3 10	- - -	3·5125	294,283 5 8
	253,095,333 3 2		–	9,815,818 6 4
Debt not bearing interest—				
India 7 per Cent. Stock	153 1 10	- - -		—
		253,095,486 5 0		
		346,891,477 2 11	–	12,943,830 13 1

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1930.

Average Amount of India Stocks on which Interest was paid during the year 1929.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock	20,512,719 6 0	52,035 18 0
India 4½ per Cent. Stock, 1950–55	39,719,097 14 1	133,320 14 10
India 4½ per Cent. Stock, 1958–68	15,883,578 5 7	—
India 3½ per Cent. Stock	86,024,153 18 8	2,643,730 10 2
India 3 per Cent. Stock	76,158,987 9 7	865,197 15 1
India 2½ per Cent. Stock	11,460,213 13 9	79,772 13 1
£	*249,758,750 7 8	3,774,057 11 2

* Of which 22,570,139*l.* 8*s.* 2*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1929:		
**On 227,188,610*l.* 19*s.* 6*d.* India Stocks, at 300*l.* per million per annum	68,156 11 8	
† „ 22,570,139*l.* 8*s.* 2*d.* India Stocks held on Transfer by Deed Register at 330*l.* per million per annum	7,448 2 11	
„ 9,660,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,898 4 5	
„ 12,000,000*l.* India Bills, at 200*l.* per million	2,400 0 0	
„ the issue of 6,000,000*l.* India 6 per cent. Bonds, 1932–33, at 1,250*l.* per million	7,500 0 0	
		88,402 19 0
** On 6,776,473*l.* 5*s.* 5*d.* India 4½ per Cent. Stock, 1958–68, from 1 Jan. to 28 Feb 1929.		
„ 15,720,560*l.* 9*s.* 0*d.* „ „ „ „ 1 Mar. to 1 May 1929.		
„ 15,383,931*l.* 9*s.* 3*d.* „ „ „ „ 2 May to 31 Dec. 1929.		
† On 723,526*l.* 14*s.* 7*d.* „ „ „ „ 1 Jan. to 28 Feb. 1929.		
„ 1,779,439*l.* 11*s.* 0*d.* „ „ „ „ 1 Mar. to 1 May 1929.		
„ 2,116,068*l.* 10*s.* 9*d.* „ „ „ „ 2 May to 31 Dec. 1929.		
BANK OF IRELAND.		
Charge for Management for the Year 1929:		
On 3,774,057*l.* 11*s.* 2*d.* India Stocks, at 360*l.* per million per annum	—	1,358 12 0
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1929:		
On Rs. 8,58,39,242 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1930:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
	£	99,016 11 4

INDIA OFFICE,
May 1930.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1929 and 31st March 1930. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

Eight allowances of £25 each to Clerical Officers for evening telegraph work for six months in the first instance from 17th February 1930. (Allowances of £25 each to two Assistants to the Resident Clerks, absorbed.)

Salary of Chief Executive Officer, Military Department, to be £800—25—900 (man) or £650—25—750 (woman), in lieu of £750—25—850 (man) or £600—20—700 (woman). Present incumbent to retain his personal scale of £750—25—950.

Allowance of £50 (inclusive) to Information Officer to cover the expenses of entertainment; for one year in the first instance.

Three additional Unestablished Messengers, in lieu of three Established Messengers.

Wages of Housemaids (30) and Charwomen (6) increased from 17*s.* to 18*s.* a week.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1929–30.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Collins, Sidney Arthur	Principal Executive Officer, India Store Department.	—	—	—	Death -	—	325 0 0 S. 107 0 0
Housley, Arthur William	Senior Clerk - -	—	—	—	Ditto -	—	500 0 0
Humphrys, Isaac Hutchinson.	Assistant Accountant-General.	—	—	—	Ditto -	—	425 0 0
Keys, Arthur Innes -	Clerk, Indo - European Telegraph Department.	—	—	—	Ditto -	—	260 16 3
Pugsley, Henry Alfred	Messenger - -	—	—	—	Ditto -	—	60 13 4
Putnam, Philip - -	Higher Executive Officer	—	—	—	Ditto -	—	369 11 6
Ronson, William Tomlinson.	Senior Clerk - - -	—	—	—	Ditto -	—	373 6 8
Smith, Samuel George	Deputy Accountant-General.	—	—	—	Ditto -	—	500 0 0 S. 117 3 0
White, Henry Richard, I.S.O.	Staff Clerk - -	—	—	—	Ditto -	—	325 0 0
Coyle, Mathew -	Second Office Keeper -	65	23	183 6 5	Age - -	52 14 1 S. 25 19 10	—
Dumbell, Percy Harold	Secretary - -	50	26	1,200 0 0	Ill-health -	520 0 0 S. 88 14 11	—
Ferard, John Edward, C.B.E.(1)	Secretary - -	60	37	1,200 0 0	Age - -	552 9 4 S. 94 14 5	—
Kemp, Edwin - -	Messenger - -	62	31	150 0 0	Ditto -	61 1 6 S. 32 2 5	—
Prew, William Thomas	Messenger - -	60	28	125 0 0	Ditto -	46 0 5 S. 26 3 7	—
Smith, Thomas William (2)	Principal Executive Officer, India Store Department.	60	40	585 0 0	Ditto -	292 10 0 S. 86 11 0	292 10 0 S. 86 11 0
						1,879 1 6	3,742 11 9
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924 - - - - - - - - - -						—	4 14 6
					TOTAL -	1,879 1 6	3,747 6 3
					DECREASE -	£1,868 4 9	

(1) Granted also a superannuation allowance of £2 10*s.* 8*d.* a year in respect of service under the Local Government Board prior to appointment to the India Office.

(2) Retired 9th April 1929; died 30th March 1930.

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.		*Years.*	*Years.*	£ s. d.		£ s. d.	£ s. d.
Close, Legh Richmond	Senior Clerk - -	—	—	—	Death -	—	498 13 4
Ahmed, Aziz Othman[1]	Higher Clerical Officer -	—	—	—	Abolition of office.	149 19 4 S. 59 0 0	—
						208 19 4	498 13 4
					DECREASE - -	£289 14 0	

[1] Granted also allowance of 10*l.* 0*s.* 8*d.* a year in respect of service in the General Post Office, Edinburgh, and in the Office of Public Works, Dublin, prior to appointment to the India Office.

COMPASSIONATE ALLOWANCES.							
Bernard, Edward Victor	Labourer, India Store Department.	—	—	—	Death -	—	80 10 11
Boyce, Anne Harriett -	Housemaid - -	63	31	0 17 0 per week	Age -	22 16 3 S. 16 1 6	—
Coppins, Ann Elizabeth	Housemaid - -	57	28	0 18 0 per week	Ill health -	21 18 10 S. 15 8 6	—
Westoby, John James -	Plumber and Gasfitter -	65	31	3 13 0 per week inclusive, of which 14*s.* was treated as bonus.	Age -	59 10 7 S. 14 2 5	—
						149 18 1	80 10 11
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924 - - - - - - - - - -						—	0 9 1
					TOTAL - -	149 18 1	81 0 0
					INCREASE - -	£68 18 1	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1930–31.

	1930–31. Pensions granted.	1930–31. Portion commuted.	1930–31. Net Amount payable.	1929–30. Pensions granted.	1929–30. Portion commuted.	1929–30. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	39,302	781	38,521	41,170	781	40,389	—	1,868
Compensation allowances -	2,058	218	1,840	2,348	78	2,270	—	290
Compassionate allowances -	1,718	—	1,718	1,649	—	1,649	69	—
£	43,078	999	42,079	45,167	859	44,308	69	2,158
						DECREASE - -		£2,089

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1930; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1931.

		1930–31.	1929–30.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		199,722	190,706	9,016	—
LAW CHARGES		150	311	—	161
POSTAGE AND TELEGRAMS TO INDIA		7,050	6,603	447	—
OFFICE CONTINGENCIES		27,300	21,731	5,569	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		375	432	—	57
STATIONERY, PRINTING, AND BOOKBINDING		11,775	7,724	4,051	—
MISCELLANEOUS (HOME ADMINISTRATION)		600	695	—	95
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		17,319	16,968	351	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	264,291	245,170	19,434	313
			NET INCREASE		£19,121
SUPERANNUATION AND RETIRED ALLOWANCES	£	43,078*	45,167*	—	2,089

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1929.	Numbers. 1 April 1930.		1930–31.	1929–30.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
14	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,822	23,665	3,157	—
136	133	Correspondence Department	78,815	76,890	1,925	—
124	124	Accountant-General's Department	47,018	45,618	1,400	—
10	10	Record Department	3,937	3,715	222	—
17	16	Telegraph and Mails Branch	5,380	5,201	179	—
49	51	Typing Branch	8,641	7,833	808	—
19	20	Miscellaneous Officers, &c.	12,108	11,182	926	—
62	62	Office Keepers and Messengers	10,900	10,925	—	25
37	37	Housekeeper, Housemaids, and Charwomen	3,072	2,944	128	—
12	12	Artificers and Labourers employed at the India Office	2,442	2,288	154	—
4(2)	4(2)	Temporary Assistance, Overtime, and Sunday Pay	587	445	142	—
486	484	£	199,722	190,706	9,041	25
				NET INCREASE		£9,016

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Temporary Clerks, Typists, &c.

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1929.	Numbers. 1 April 1930.	SALARIES, WAGES, AND ALLOWANCES.		1930-31.	1929-30.
		UNDER SECRETARIES OF STATE, &c.		£	£
1	1	Permanent Under Secretary of State	—	3,000	3,000
1	1	Deputy Under Secretary of State	—	2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*	3,372	3,372
10	9	Members of Council (2)	1,200*l.*	18,250	15,093
14	13		£	26,822	23,665

(1) One is also Clerk of the Council. One is employed as Joint Secretary to the Indian Statutory Commission.
(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 18,250*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1929.	1 April 1930.			1930-31	1929-30.
		CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Foreign, Services and General, Economic and Overseas).			
7	7	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*	12,193	9,188
18	18	Principals (2) (3)	700*l.*—25*l.*—900*l.*	19,432	20,124
11	10	Assistant Principals(4)	200*l.*—20*l.*—240*l.* 240*l.*—25*l.*—500*l.*	4,920	5,813
1	1	Administrative Officer for Non-Effective questions	850*l.*	1,055	1,055
5	4	Administrative Officers(5)	400*l.*—15*l.*—500*l.*	2,903	3,070
1	1	Chief Executive Officer(6)	800*l.*—25*l.*—900*l.*	1,102	1,080
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	1,744	1,720
4	4	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,613	2,594
6	6	Executive Officers (Training Grade) (7)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	2,528	2,434
8	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	4,453	4,046
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*	423	423
48	47	Clerical Officers (men) (8)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	14,380	14,353
13	12	Clerical Officers (women) (9)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	2,798	2,778
		SECRETARY, MILITARY DEPARTMENT, AND STAFF.			
1	1	Secretary	1,200*l.*	1,405	1,405
1	1	Personal Assistant to the Secretary (10)	500*l.*	672	672
1	1	G.S.O. I.	—	1,270	1,269
		POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.			
1	1	Political Aide-de-Camp to the Secretary of State (11)(12)	800*l.*	1,005	1,005
1	1	Assistant to the Political Aide-de-Camp(13)	350*l.*—15*l.*—500*l.*	672	671
		INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
1	1	Director-in-Chief(12)	750*l.*	947	947
1	1	Assistant to the Director-in-Chief (12)(14)	—	548	548
1	1	Clerk for special duties (15)	500*l.*—20*l.*—600*l.*	874	850
1	1	Higher Clerical Officer (woman)(16)	230*l.*—10*l.*—300*l.*	376	364
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	305	292
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	197	189
136	133		£	78,815	76,890

(1) Five are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.
(2) One is paid on the scale of Assistant Secretaries (Old Establishment), viz., 800*l.*—50*l.*—1,000*l.*, and two proceed beyond 900*l.* by increments of 25*l.* to 1,000*l.* One is blocking a vacancy for an Assistant Secretary, and is included in the seven Assistant Secretaries.
(3) One receives an allowance of 300*l.* as Private Secretary to the Secretary of State; one receives an extra allowance of 100*l.*, and one receives an allowance of 100*l.* as Deputy Clerk of the Council. One is employed as Joint Secretary, Royal Commission on Indian Labour, and one as Assistant Secretary, Indian Statutory Commission.
(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80*l.* as Resident Clerk; one receives an allowance of 50*l.* as Reading Clerk to Council; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies (*see* Miscellaneous Appointments); one receives a personal allowance of 150*l.*; and one receives an allowance of 50*l.* as Editor of Telegraph Codes.
(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*
(7) One receives an allowance of 40*l.* as Deputy Reading Clerk to the Council.
(8) Three each receive an allowance of 25*l.* as Evening Telegraph Clerks and one receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(9) One receives an allowance of 30*l.* for special duties.
(10) Temporary appointment.
(11) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.
(12) Non-pensionable appointment.
(13) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*
(14) Present incumbent is a retired officer of the Indian Service, receiving a salary of 400*l.*
(15) Present incumbent proceeds by increments of 20*l.* to a maximum of 700*l.*
(16) Temporary appointment in place of Executive Officer (Training grade).

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1929.	Numbers. 1 April 1930.	Salaries, Wages, and Allowances—*continued.*		1930-31.	1929-30.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,405	1,405
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,169	1,139
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	1,028	998
5	5	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	4,047	3,942
12	12	Higher Executive Officers	400*l.*—15*l.*—500*l.*	7,685	7,571
14	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	5,474	5,210
10	9	Higher Clerical Officers (men) (2)	300*l.*—15*l.*—400*l.*	4,854	4,824
2	2	Higher Clerical Officers (women)	230*l.*—10*l.*—300*l.*	846	847
60	59	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	16,298	15,662
16	18	Clerical Officers (women) (4)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	3,828	3,639
1	1	Comptometer Operator	43*s.* 10*d.* a week—2*s.*—57*s.* 10*d.* a week (inclusive)(5)	151	149
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	233	232
124	124		£	47,018	45,618

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of 50*l.* as one of the Editors of the India Office List.
(3) One receives an allowance of 25*l.* as Evening Telegraph Clerk.
(4) One receives an allowance of 8*l.* for special duties.
(5) Includes special addition of 4*s.* 2*d.* a week, and subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent	550*l.*—20*l.*—700*l.*	813	789
1	1	Parliamentary Clerk	400*l.*—15*l.*—500*l.*	622	603
1	1	Higher Clerical Officer (1)	300*l.*—15*l.*—400*l.*	559	540
3	2	Clerical Officers (men)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	680	600
2	3	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	739	666
1	1	Keeper of Records (2)	150*l.*—7*l.* 10*s.*—175*l.*	291	284
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	233	233
10	10			3,937	3,715

(1) Receives allowance of 80*l.* as Resident Clerk.
(2) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	776	776
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	1,158	1,153
10	10	Clerical Officers (men) (3)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	2,945	2,760
3	2	Clerical Officers (women)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	458	451
1	1	Girl Messenger (4)	13*s.* to 26*s.* a week (inclusive) according to age.	43	61
17	16			5,380	5,201

(1) Receives an allowance of 100*l.* while in charge of the Branch.
(2) One receives an allowance of 50*l.* as Assistant Editor of Telegraph Codes.
(3) Four each receive an allowance of 25*l.* as Evening Telegraph Clerks.
(4) Appointment on temporary basis.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1929.	Numbers. 1 April 1930.	Salaries, Wages, and Allowances—*continued.*		1930-31.	1929-30.
		Typing Branch.		£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	336	336
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	795	785
20	18	Shorthand Typists (1)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,598	3,283
21	25	Typists (2)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,556	3,092
2	2	Hectographists (3)	41*s.* 6*d.*—2*s.*—53*s.* 6*d.* a week (inclusive).	274	263
2	2	Girl Messengers (4)	13*s.* to 26*s.* a week (inclusive), according to age.	82	74
49	51		£	8,641	7,833

(1) One receives an allowance of 50*l.* per annum as Assistant to the Private Secretary to the Secretary of State; one an allowance of 10*s.* a week while attached to the Private Secretary's Office; and two an allowance of 5*s.* a week each in compensation for late additional duty.
(2) One receives 2*s.* a week extra as Examiner.
(3) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(4) Appointments on temporary basis.

		Miscellaneous Officers, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies(1)	1,000*l.*—50*l.*—1,200*l.*	1,405	1,405
—	—	Assistant Government Director of Indian Railway Companies(2)	—	215	215
1	1	Librarian	600*l.*	776	776
1	1	Assistant Librarian	400*l.*	548	548
1	1	Sub-Librarian	300*l*	423	423
2	2	Clerical Officers employed in the Library (3)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	577	613
1	1	Clerk, Oriental Side, Library(4)	100*l.*—10*l.*—200*l.*	322	309
1	1	Clerk, Unestablished, Library(5)	150*l.*—10*l.*—200*l.*	250	230
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(5)	600*l.*	805	805
1	1	Member of the Medical Board(5)	450*l.*	637	637
1	1	Additional Member of Medical Board(5)	150*l.* (inclusi	150	150
1	1	Clerical Assistant to the Medical Adviser (6)	100*l.*—10*l.*—180*l*	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,405	1,405
1	1	Assistant Solicitor (7)	750*l.*—25*l.*—900*l.*	1,095	1,064
1	1	Clerk, Legal Adviser and Solicitor's Department (8)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	610	610
1	1	Clerk, Legal Adviser and Solicitor's Department(4) (5)	200*l.*—10*l.*—250*l.* (inclusive).	296	284
1	1	Inspector of Military Equipment and Clothing(5) (9)	—	—	—
1	1	Surveyor and Clerk of the Works	300*l.*—10*l.*—400*l.*	470	458
1	1	Information Officer (5)	900*l.*—50*l.*—1,100*l.* (inclusive).	900	944
—	1	Assistant to the Information Officer(10)	300*l.*—15*l.*—400*l.*	652	—
—	—	Clerical Officers assisting the Information Officer(11)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	272	—
19	20			12,108	11,182

(1) Present incumbent receives a salary of 1,200*l.*
(2) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an Allowance of 200*l.*
(3) One receives an allowance of 12*l.* 10*s.* for translations.
(4) Present incumbent is paid as a Clerical Officer.
(5) Non-pensionable appointment.
(6) Inclusive salary not to be less than 220*l.* a year with periodical increments.
(7) Scale personal to present incumbent.
(8) Present incumbent proceeds to 450*l.* a year.
(9) Present incumbent paid as an Ordnance Officer, First Class, for actual inspections. The pay and expenses are now charged as Military Expenditure.
(10) New post, held by a Higher Clerical Officer, with an allowance of 100*l.*
(11) Employed subsequent to 1 April 1930.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1929.	Numbers. 1 April 1930.				1930-31.	1929-30.
		Salaries, Wages, and Allowances—*continued.*				
		Office Keepers and Messengers.			£	£
1	1	Head Office Keeper	200*l.*—10*l.*—260*l.* With apartments.		359	346
1	1	Second Office Keeper(1)	150*l.*—5*l.*—175*l.*		273	273
9	7	Messengers, First Class (with uniform)(2)	105*l.*—2*l.* 10*s.*—120*l.*		1,564	1,798
15	14	Messengers (with uniform)(3)	90*l.*—5*l.*—130*l.*		2,911	2,977
36	39	"Unestablished" Messengers (with uniform)(4)	29*s.*—1*s.*—34*s.* a week		5,793	5,531
62	62			£	10,900	10,925

(1) Present incumbent is paid a salary of 180*l.*

(2) In addition to their salaries, these Messengers receive the following allowances:—One 40*l.* for attendance on the Secretary of State; one 30*l.* for attendance on the Permanent Under Secretary of State; one 20*l.*, as Bank Messenger; one 30*l.*, for the despatch of letters; one 15*l.*, for mail work; one 15*l.* and one 10*l.* as Hall Porters.

(3) One receives 5*l.* for assisting the Keeper of Records, Record Department; one 5*l.* for assisting the Keeper of Military Records; one 5*l.* for assisting the Keeper of Records, Accountant-General's Department; and one 10*l.*, personal to present incumbent, for special duties in the Library.

(4) Eight employed on Record duties are paid on the scale 34*s.*—1*s.*—38*s.* a week.

		Housekeeper, Housemaids and Charwomen.				
1	1	Housekeeper (with apartments)	120*l.*		193	193
30	30	Housemaids(1)	18*s.* a week(2)		2,399	2,302
6	6	Charwomen	18*s.* a week(2)		480	449
37	37			£	3,072	2,944

(1) One receives allowance of 2*l.* a year as Resident Housemaid.
(2) Pay increased from 17*s.* to 18*s.* a week, 1st October 1929.

12	12	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works		2,442	2,288
4	4	Temporary Assistance(1), Overtime and Sunday Pay	—		587	445

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1929-30 (623*l.*), and estimated cost for 1930-31 (537*l.*) included under appropriate departments.

Contingencies of the India Office.	1930-31. £	1929-30. £	Increase. £	Decrease. £
Rates and Taxes	4,405	4,278	127	—
Repairs, Furniture, and Fittings	14,115	8,350	5,765	—
Coal and Firewood	1,100	1,191	—	91
Gas and Electric Lighting and House Articles	1,275	1,589	—	314
Postage and Inland Telegrams	950	891	59	—
Travelling Expenses	150	128	22	—
Newspapers, Books, Parliamentary Papers, &c.	1,150	889	261	—
Advertisements	1,000	1,290	—	290
Telephones	1,150	1,148	2	—
Post Office charge for issue of Marriage Allowances and Allotments	120	258	—	138
Messengers' Uniforms	340	342	—	2
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,215	1,048	167	—
£	27,300	21,731	6,404	835
		Net Increase	£5,569	

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers. 1 April 1929.	Numbers. 1 April 1930.			1930-31.	1929-30
				£	£
1	1	Auditor(1)	—	1,686	1,686
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,306	1,306
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,668	3,648
6	6	Higher Executive Officers(4)	400*l.*—15*l.*—500*l.*	4,086	4,066
5	5	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	1,778	1,683
1	1	Executive Officer (Training Grade) (woman)	100*l.*—10*l.*—300*l.*	242	229
1	1	Higher Clerical Officer	300*l.*—15*l.*—400*l.*	492	473
13	13	Clerical Officers (men)(6)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,447	3,265
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	235	225
1	1	Comptometer Operator	39*s.* 8*d.* a week—2*s.*—53*s.* 8*d.* a week (inclusive)(5).	140	139
2	1	Girl Messengers(7)	13*s.* to 26*s.* a week (inclusive) according to age.	35	57
1	1	Temporary Clerks	—	204	191
37	36		£	17,319	16,968

INCREASE - £351

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.
(6) One receives an allowance of 4*l.* for special duties.
(7) Appointments on temporary basis.

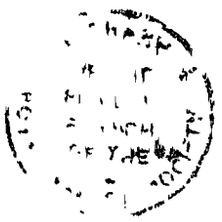
HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
27th May 1931.

L. J. KERSHAW,
Assistant Under Secretary of State for India.



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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF

RECEIPTS.

	£ s. d.	£ s. d.
Balance on the 1st April 1929, held as follows:—		
Cash at the Bank of England and in the hands of sub-accountants - -	*1,072,168 11 0	
British Treasury Bills - - - - - - - - -	3,995,823 6 1	
		5,067,991 17 1
REVENUE.		
RAILWAYS:		
STATE RAILWAYS:	£ s. d.	
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock - - - - - -	235 11 0	
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Madras and Southern Mahratta Railway (Mysore Railway) -	48,000 0 0	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1928 to 31st March 1929 -	£ s. d. 10,949 0 8	
Southern Punjab Railway: Government share of surplus profits:	£ s. d.	
Balance, 1st October 1927 to 30th September 1928 - -	99,796 2 5	
Year, 1st October 1928 to 30th September 1929 - -	199,376 1 1	
Advance, Quarter, 1st October to 31st December 1929 -	35,000 0 0	
	334,172 3 6	
	345,121 4 2	
		393,356 15 2
Carried forward - - - £	393,356 15 2	5,067,991 17 1

* Including £3,042 3s. 2d. uninvested cash of the Gold Standard Reserve.

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1929 to 31st March 1930.

DISBURSEMENTS.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau, 1929-30						
				216	15	5
TAXES ON INCOME:						
Expenditure in connection with appeals from India				1,260	9	3
FOREST:						
Expenditure in connection with recruitment				7	8	10
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on page 25.)						
Bombay Baroda and Central India Railway	385,083	11	0			
Burma Railways	37,499	9	3			
East Indian Railway	1,743,449	16	5			
Eastern Bengal Railway (including Bengal Central Railway)	124,553	3	1			
Great Indian Peninsula Railway	965,182	6	3			
Indian Midland Railway	18,364	18	0			
Madras Railway	362,193	10	2			
Oude and Rohilkund Railway	313,794	3	0			
Scinde Punjab and Delhi Railway	355,638	18	8			
South Indian Railway	146,635	6	2			
	4,452,395	2	0			
Interest at 3·3252 per cent. on a sum of 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·0088 per cent. on 34,112,863*l.* 0*s.* 2*d.* taken as Capital Outlay from 1st April 1917 to 31st March 1930	3,561,450	6	11			
	8,013,845	8	11			
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised:						
Investment of the sums applicable to this purpose in the purchase and cancellation of—						
8,818*l.* 19*s.* 1*d.* India 5½ per cent. Stock	8,772	5	2			
				8,022,617	14	1
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway	81,545	0	0			
Bengal-Nagpur Railway	294,535	12	5			
Bengal and North-Western Railway (Tirhoot Railway)	35,000	0	0			
Ditto Ditto Sinking Fund	1,274	15	10			
Bombay Baroda and Central India Railway	94,998	8	2			
Madras and Southern Mahratta Railway	285,050	0	0			
Ditto (Mysore Railway)	48,000	0	0			
South Indian Railway	147,479	18	4			
				987,883	14	9
STATE RAILWAYS—WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Miscellaneous expenditure:						
Furlough Pay of officers on leave from India	644	11	2			
Expenses in connection with recruitment	201	10	10			
Miscellaneous charges	335	12	11			
Less—Burma Railways: unexpended Balance of Grant allowed for liquidation expenses	*278*	*15*	*7*			
	30,902	19	4			
MISCELLANEOUS RAILWAY EXPENDITURE:						
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	187	19	7			
Furlough pay of officers on leave from India	11	12	1			
Pensionary charges of Military Officers in respect of Railway employment	9,510	15	11			
Expenses in connection with recruitment	246	19	6			
Miscellaneous charges	25	0	0			
				40,885	6	5
						9,051,386	15	3
Carried forward				£		9,052,871	8	9

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				393,356	15	2	5,067,991	17	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Message Revenue - - - - - - -	2,347	13	6						
Receipts on Common Purse Account - - -	132,208	0	0						
	134,555	13	6						
Deduct—Payments in respect of Revenue:	£	s.	d.						
Message Revenue - - -	*21,423*	*4*	*6*						
Australasian Message Fund - -	*7,959*	*6*	*5*						
	29,382	*10*	*11*						
				105,173	2	7			
INTEREST:	£	s.	d.						
Interest realised from investment of Cash Balance - -	247,312	11	11						
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government - - -	14,700	0	0						
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue - - - - - - - -	2,300,000	0	0						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland -	288	15	1						
Fees on transfers of East Indian Railway Company's Debenture Stock - - - - - - - - -	159	19	3						
				2,562,461	6	3			

Details of charge of 13,071,290*l.* 15*s.* 6*d.* for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.

	£	s.	d.	£	s.	d.
Interest on Loans contracted in England under various Acts:—						
India 5½ per cent. Stock - - - - - -	1,257,815	7	0			
India 4½ per cent. Stock (1950-55) - - - - -	1,906,666	13	3			
India 4½ per cent. Stock (1958-68) - - - - -	725,694	18	3			
India 3½ per cent. Stock - - - - - -	3,102,802	1	11			
India 3 per cent. Stock - - - - - -	2,310,407	13	5			
India 2½ per cent. Stock - - - - - -	288,472	11	0			
				9,591,859	4	10
Discount on India Bills - - - - - - - - - -				572,998	17	10
Interest portion of Annuities created in purchase of Railways (*see* details on page 24):—						
East Indian Railway - - - - - - - -	734,861	16	9			
Eastern Bengal Railway - - - - - - -	77,574	18	8			
Great Indian Peninsula Railway - - - - -	535,480	16	7			
Madras Railway - - - - - - -	299,276	0	0			
Scinde Punjab and Delhi Railway - - - - -	251,024	12	0			
				1,898,218	4	0
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock - - -	37,499	9	3			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock -	64,604	4	10			
Do. 3 per cent. new Debenture Stock - -	239,995	8	11			
Do. 3½ per cent. Debenture Stock - - -	244,993	13	6			
Do. 4½ per cent. Debenture Stock, 1935-55 -	157,494	13	0			
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock -	13,946	6	3			
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock - - - -	108,057	19	10			
Do. 3½ per cent. Debenture Stock -	122,497	13	9			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock -	19,124	19	6			
				1,008,214	8	10
				£13,071,290	15	6

Carried forward - -	£			3,060,991	4	0	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							9,052,871	8	9
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
POSTS AND TELEGRAPHS REVENUE ACCOUNT:									
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:									
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	0	0						
Deputation pay, allowances, &c. of officers attending the International Postal Congress, and sundries	4,184	6	6						
				26,184	6	6			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Salaries of Officers of the Department at the India Office	3,331	4	3						
Miscellaneous expenditure	988	7	10						
				4,319	12	1			
							30,503	18	7
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:									
INDO-EUROPEAN TELEGRAPH DEPARTMENT:									
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				500	0	0			
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital				*150*	*0*	*0*			
							350	0	0
INTEREST ON ORDINARY DEBT:									
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details *see* opposite page)	13,071,290	15	6						
Discount Sinking Funds, in redemption of debt incurred in excess of money raised:									
Investment of the sums applicable to this purpose in the purchase and cancellation of—									
75,739*l.* 16*s.* 9*d.* India 5½ per cent. Stock	75,348	17	0						
	13,146,639	12	6						
Deduct—Chargeable to State Railways—Interest on Debt (*see* page 5)	*8,022,617*	*14*	*1*						
				5,124,021	18	5			
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929–47)				836,050	3	2			
Management of Debt				91,516	11	0			
Expenses in connection with issue of 6 per cent. Bonds in February 1930				97,372	0	0			
Cost of advertisement of 6 per cent. Bonds				1,263	5	0			
Stamp duty on Transfers and Powers of Attorney, &c.				11,462	14	1			
							6,161,686	11	8
INTEREST ON OTHER OBLIGATIONS:									
Interest on balances of the Indian Military Widows' and Orphans' Fund				12,684	19	10			
Interest on balances of Superior Services (India) Family Pension Fund				12,688	17	7			
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				175	3	9			
							25,549	1	2
GENERAL ADMINISTRATION:									
England.									
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	190,260	5	8						
Law Charges	310	12	8						
Postage and telegrams to India and other places abroad	6,602	13	7						
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions	432	2	8						
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	21,750	6	7						
Miscellaneous expenditure	695	4	2						
	220,051	5	4†						
Deduct—Contribution by His Majesty's Treasury	*108,161*	*0*	*0*						
				111,890	5	4			
India.									
Heads of Provinces (including Governor-General), &c.:									
Leave allowances of Viceroy and Governor-General and deputation pay of Finance Member of Governor-General's Council	2,335	14	6						
Secretariat and Headquarters Establishments:									
Miscellaneous expenditure	1,865	13	10						
Miscellaneous: Indian Civil Service: Examination expenses, &c.	2,795	19	5						
				6,997	7	9			
							118,887	13	1
Carried forward						£	15,389,848	13	3

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve: Revenue Equalisation Fund, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1929-30 to 7,268*l.* 7*s.* 10*d.*, has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -	3,060,991	4	0	5,067,991	17	1
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Recovery in respect of leave pay of an officer - - - - -	460	4	3			
MISCELLANEOUS DEPARTMENTS:						
Proceeds of sale of library catalogues, &c. - -	3	6	11	—		
Carried forward - - £	3,061,454	15	2	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						15,389,848 13 3
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
AUDIT:						
England:						
Salaries of Auditor and Assistants, under the Government of India Act, s. 27				16,969	1 1	
Deduct—Contribution by His Majesty's Treasury	3,343	0	0			
Portion charged to the High Commissioner for India	7,500	0	0			
				10,843	0 0	
						6,126 1 1
JUSTICE:						
Portion of salaries of members of Judicial Committee of the Privy Council						3,087 7 5
JAILS AND CONVICT SETTLEMENTS:	£	s.	d.			
Pay of Officers on leave from India	745	14	0			
Contribution to International Prisons Commission	150	0	0			
						895 14 0
POLICE:						
Examination expenses, &c., in connection with appointments to the Police Service						163 14 3
PORTS AND PILOTAGE:						
Pay of Officers on leave from India						732 7 9
ECCLESIASTICAL:	£	s.	d.			
Allowance to Bishop of Bombay on appointment	350	0	0			
Miscellaneous expenditure	34	8	4			
						384 8 4
POLITICAL:						
Contribution in aid of Diplomatic and Consular Establishments in China				12,000	0 0	
Contribution towards Political expenditure at Aden				9,000	0 0	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings at Chiengmai Consulate (1927-8)				1,194	10 6	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				1,687	10 0	
Contribution to expenses of the Consulate at Chiengmai, Siam				1,000	0 0	
Expenditure in connection with the Indian States Committee				307	7 5	
Pay, &c., of Officers on leave				2,448	6 0	
Miscellaneous expenditure				2,329	17 6	
						29,967 11 5
FRONTIER WATCH AND WARD:						
Pay and allowances of Officers on leave from India						1,078 3 4
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"				2,225	15 6	
Expenses attending the preparation of "Kharosthi Inscriptions"				1,160	4 8	
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	0 0	
Contingent expenses of the India Museum Collection at Kew				738	14 6	
Pay of Officers on leave from India				908	19 11	
Expenses in connection with International Geological Congress at Pretoria				611	5 1	
Miscellaneous expenditure				86	14 4	
						6,931 14 0
MEDICAL:						
Pay, &c., of Officers on leave from India				1,266	5 11	
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				103	15 0	
						1,370 0 11
PUBLIC HEALTH:						
Contributions towards International Bureau of Public Health for 1928 and 1929				1,200	0 0	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				125	0 0	
Expenses at Jeddah in connection with the Indian Pilgrimage				2,490	4 2	
Miscellaneous expenditure				223	5 1	
						4,038 9 3
AGRICULTURE:						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				119	7 1	
Miscellaneous expenditure				17	5 0	
						136 12 1
AVIATION:	£	s.	d.			
Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi	3,152	0	0			
Payment to Air Ministry in respect of road repairs, Karachi Airship Base	15	2	6			
Contribution to the International Commission for Air Navigation, 1929	129	2	10			
Miscellaneous expenditure	58	0	11			
						3,354 6 3
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library				2,232	3 2	
Expenditure of the Record Department of the India Office				504	17 2	
Grant to the Royal Asiatic Society				315	0 0	
Grant in aid of the publication of the "Encyclopædia of Islam"				320	0 0	
						3,372 0 4
Carried forward						£ 15,451,487 3 8

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - -				3,061,454	15	2	5,067,991	17	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
CURRENCY:									
Paper Currency Reserve Investment: Discount on British Treasury Bills -				201,678	11	7			
MINT:									
Proceeds of sale of Indian coins sent home for assay - - -				0	7	4			
SUPERANNUATION ALLOWANCES AND PENSIONS:									
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	3,674	1	3						
Subscriptions in respect of the India Office Provident Fund -	609	11	3						
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Military Orphan Society - -	429	5	0						
Bengal Military Fund - -	287	17	5						
Madras Military Fund - - -	243	17	10						
Bombay Military Fund - -	270	16	0						
Indian Navy Fund - - -	4	19	0						
	1,236	15	3						
Subscriptions and Donations: Indian Civil Service Family Pensions - - - - - - - -	4,548	0	4						
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment - -	1,493	2	6						
				11,561	10	7			
STATIONERY AND PRINTING:									
Miscellaneous receipts - - - - - -				298	18	10			
MISCELLANEOUS:	£	s.	d.						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1926–27 and adjustment and advance for 1927–28) - - - - - - - -	12,657	7	4						
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office -	2,000	0	0						
Miscellaneous receipts in aid of the India Office - -	386	13	9						
Miscellaneous Home Receipts - - - - -	165	9	2						
				15,209	10	3			
Carried forward - - - £				3,290,203	13	9	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
					15,451,487	3 8
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
MINT: Cost of assay of Indian coins					6	7 0
CIVIL WORKS:						
Contribution to the British Engineering Standards Association				500 0 0		
Miscellaneous expenditure				73 11 10		
					573	11 10
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh				8,671 16 9		
Members of the Bengal Nizamut Family				460 19 2		
					9,132	15 11
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				1,588 3 0		
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:						
Superannuation	39,753	2	3			
Compensation (on reduction of staff)	4,540	8	7			
Compassionate and Injury	1,937	1	2			
Gratuities under the Superannuation Act, 1909	4,314	2	5			
				50,544 14 5		
Judges of the High Courts in India				750 0 0		
Indian Civil Service				1,106 13 4		
Other Civil Services in India				621 5 0		
Military and Marine Officers in respect of Civil employment				122,892 6 5		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				3,507 19 4		
Pensions payable in respect of the India Office Provident Fund				8,519 19 1		
Compassionate and Miscellaneous Pensions				501 5 1		
				190,032 5 8		
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—						
Bengal Military Orphan Society	45,576	13	1			
Bengal Military Fund	78,868	0	1			
Madras Military Fund	100,880	9	8			
Bombay Military Fund	60,824	9	3			
Madras Medical Fund	18,832	17	5			
Indian Navy Fund	6,628	5	7			
				311,610 15 1		
					501,643	0 9
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding for the India Office, &c.				7,507 9 3		
Deduct—Contribution by His Majesty's Treasury				*3,496 0 0*		
					4,011	9 3
MISCELLANEOUS:						
Contribution towards Expenses of the Secretariat of the League of Nations				56,709 10 4		
League of Nations Assembly and Committees				6,161 8 7		
International Labour Conference				2,267 1 1		
International Conference on Economic Statistics				16 8 8		
International Conference for Safety of Life at Sea				1,158 11 9		
Conference on Import and Export Prohibitions				49 5 10		
Conference on Treatment of Foreigners				378 13 5		
Meteorological Conference				493 17 9		
Counterfeiting Conference				57 16 8		
Conference on Codification of International Law				25 9 5		
Imperial Conference				197 18 10		
Indian Statutory Commission				13,096 9 3		
Indian Central Committee				12,814 2 1		
Indian Forestry Committee				373 13 6		
Haj Enquiry Committee				148 11 0		
Royal Commission on Agriculture in India				42 4 5		
Royal Commission on Labour in India				4,023 1 8		
Sum placed at the disposal of the Secretary of State for India for Secret Service				8,000 0 0		
Contribution towards the School of Oriental Studies				1,250 0 0		
Relief and repatriation of destitute Indians				861 14 11		
Commission on pensions and leave allowances paid abroad				553 14 0		
Books and Newspapers supplied to India				32 17 6		
Cost of insignia of Indian Orders				1,013 19 0		
Charges for actuarial work performed for the India Office				2,186 0 0		
Advance in aid of production of film lecture "Romantic India" written off as irrecoverable				2,000 0 0		
Pay and expenses of Officers specially employed				1,510 13 2		
Contribution to Overseas Mechanical Transport Fund				1,500 0 0		
Contribution to International Copyright Union				101 13 9		
Sundry items				1,052 14 0		
					118,077	10 7
Carried forward				£	16,084,931	19 0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	3,290,203 13 9	5,067,991 17 1
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MILITARY SERVICES:		
ARMY:		
I. FIGHTING SERVICES:		
Amount received from the Imperial Government in respect of—		
Capitation rate payable on account of Indian Regiments lent for service in the Colonies - - - -	£ s. d. 24,100 0 0	
Consolidated Clothing Allowances: balance, second half of 1927–28, first half of 1928–29, less advance of £2,000 in 1928–29 - - - - - - - -	388 19 9	
Voyage Pay of Officers moved in Imperial interests -	3,000 0 0	
Adjustment of advances for 1928–29 on account of—		
Marriage Allowances and Allotments - - -	12,948 9 7	
Other Receipts:		
Discharge Purchase Money - - - - -	257 10 0	
Pension Act contributions in respect of British soldiers employed in Civil Departments - - - -	529 3 3	
Recoveries of over-issues in previous years of pay, &c. -	958 5 1	
	42,182 7 8	
II. ADMINISTRATIVE SERVICES:		
Educational Establishments:		
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst - - -	115 0 0	
Recoveries of over-issues in previous years of pay, &c.:		
£ s. d.		
Educational - - - - - 90 12 0		
Arsenals - - - - - 325 11 10		
Medical - - - - - 798 13 8		
Miscellaneous Services - - - 8 8 9		
	1,223 6 3	
Hospital stoppages recovered from officers on leave - -	580 2 10	
Contribution by the Imperial Government for the year 1929–30 in respect of the Military Attaché at Meshed - -	950 0 0	
Carried forward - - £	45,050 16 9	
Carried forward - - £	3,290,203 13 9	5,067,991 17 1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							16,084,931	19	0
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES:									
ARMY:									
I. FIGHTING SERVICES:									
Payments to the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1929–30 - - - -				1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:									
Payments to the War Office:	£	s.	d.						
For the year 1929–30 - - -	54,000	0	0						
Adjustment for year 1928–29 - -	3,035	2	11						
Payments to Non-commissioned Officers, &c., formerly on the Indian Unattached List - - - -	444	12	10						
				57,479	15	9			
Indian Regiments serving in the Colonies:									
Refund of over advance in respect of year 1928–29 - -				1,021	8	9			
Pay and allowances, &c. of British soldiers attending Vocational Courses - - - - - -				28,319	11	11			
Furlough allowances of British Regiments serving in India -				164,844	6	1			
Furlough allowances: Indian Army: Regimental - -				260,415	19	4			
National Health Insurance:	£	s.	d.						
Advances for year 1929 - - -	29,700	0	0						
" " 1930 - - -	9,900	0	0						
Balance for year 1928 - - -	320	1	3						
				39,920	1	3			
Unemployment Insurance:									
Contribution for the year 1929–30 -	104,000	0	0						
Adjustment for the year 1928–29 -	12,924	9	0						
				116,924	9	0			
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay) - - - - - -				119,760	3	9			
Marriage allowances and allotments:	£	s.	d.						
British Troops - - - -	389,654	14	8						
Indian Army - - - -	21,830	5	7						
				411,485	0	3			
Consolidated Clothing Allowances (balance, second half of 1927–28, first half of 1928–29, less advance of £1,000 in March 1929) - - - - - -				454	10	8			
Pay and allowances of Second Lieutenants on appointment -				5,943	9	0			
Fighting units: Miscellaneous - - - -				1,108	14	4			
							2,607,677	10	1
II. ADMINISTRATIVE SERVICES:									
Supply and Transport:									
Furlough Allowances: Indian Army Service Corps - -				65,724	8	4			
Miscellaneous expenditure - - - - -				8,051	4	11			
							73,775	13	3
Educational and Instructional:									
Furlough allowances - - - - - -				7,026	8	10			
Miscellaneous expenditure - - - - -				52,312	2	9			
							59,338	11	7
Medical Services:									
Furlough allowances: Royal Army Medical Corps - -				12,388	1	8			
" " : Indian Medical Service and other medical personnel - -				51,501	1	9			
Sterling Overseas Pay: Indian Medical Service - -				30,790	5	0			
Pay, &c., of Lieutenants on appointment to the I.M.S. -				8,697	8	0			
Cost of medical treatment of officers on leave -				4,057	8	4			
Miscellaneous expenditure - - - - -				564	2	1			
							107,998	6	10
Veterinary:									
Furlough allowances: Royal Army Veterinary Corps -				-	-	-	2,918	11	6
Arsenals:									
Furlough allowances: Indian Army Ordnance Corps, &c. -				32,507	0	0			
Miscellaneous expenditure - - - - -				989	1	1			
							33,496	1	1
Miscellaneous Administrative Services:									
Furlough allowances - - - - - -				5,349	0	7			
Miscellaneous expenditure - - - - -				2,859	5	3			
							8,208	5	10
III. MANUFACTURING ESTABLISHMENTS:									
Furlough allowances and miscellaneous expenditure:									
Ordnance and Clothing Factories - - - -				3,601	15	4			
Grass Farms - - - - - - -				3,530	1	6			
Dairy Farms - - - - - -				272	4	3			
Medical Depôts and Workshops - - - -				762	13	10			
							8,166	14	11
Carried forward - -				-	-	£	2,901,579	15	1	16,084,931	19	0

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							3,290,203	13	9	5,067,991	17	1
RECEIPTS—continued.												
REVENUE—continued.												
MILITARY SERVICES—*continued.*												
ARMY—*continued.*												
Brought forward							45,050	16	9			
IV. STAFF:												
Recoveries of over-issues in previous years of pay, &c.							15	10	11			
V. PURCHASE AND SALE OF STORES:												
Stores brought from India with troops:	£	s.	d.									
Clothing	239	3	9									
Ordnance	40,344	7	6									
							40,583	11	3			
VI. SPECIAL SERVICES:												
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army							3,097	5	7			
VII. TRANSPORTATION AND MISCELLANEOUS:												
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops							130,000	0	0			
Miscellaneous Receipts in connection with transport of troops							1,743	1	9			
Miscellaneous Receipts in connection with concession passages							5,510	9	7			
Other Miscellaneous Receipts							109	10	4			
										226,110	6	2
VIII. NON-EFFECTIVE:												
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it							259,433	15	6			
Other pensionary contributions							1,061	17	0			
Subscriptions towards Indian Military Service Family Pensions							45,803	2	0			
Recoveries from Civil Revenues in respect of pensions charged thereto in previous years							176,282	11	1			
Adjustments of over-issues and miscellaneous receipts							4,227	13	5			
										486,808	19	0
ROYAL AIR FORCE:												
Stores brought from India with Airmen:												
Clothing							269	3	5			
Ordnance							0	18	6			
Consolidated Clothing Allowances of Airmen returning from India							652	9	6			
Miscellaneous receipts							331	14	1			
										1,254	5	6
MARINE:												
Miscellaneous receipts										671	5	7
EXTRAORDINARY RECEIPTS:												
Share of receipt from the German Government in respect of Reparations under the "Dawes" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930										245,173	15	10
TOTAL RECEIPTS ON ACCOUNT OF REVENUE												4,250,222	5	10
Carried forward									£			9,318,214	2	11

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -		2,901,579 15 1	16,084,931 19 0
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—*continued.*			
IV. STAFF: Indian Orderlies to His Majesty the King - -	2,038 10 6		
Furlough allowances - - - - -	77,818 2 10		
Sterling Overseas Pay - - - - -	4,849 19 4		
Miscellaneous expenditure - - - -	1,547 8 8	86,254 1 4	
V. PURCHASE AND SALE OF STORES: Stores taken to India with Troops:—Clothing -	11,268 14 8		
Ordnance -	36,152 0 11		
VI. SPECIAL SERVICES:		47,420 15 7	
Gratuities and Allowances to surplus Officers of the Indian Army	- - -	12 10 0	
VII. TRANSPORTATION AND MISCELLANEOUS:			
Sea Transport charges - - - - - -	514,761 3 6		
Concession Passages - - - - - -	31,475 8 6		
Military charges for Aden: Contribution to Imperial Govt. -	241,000 0 0		
Land Transport charges - - - - -	1,165 18 6		
Maintenance of the graves of soldiers of the Indian Expeditionary Forces - - - - - -	15,300 0 0		
Miscellaneous expenditure - - - -	2,407 14 10		
VIII. NON-EFFECTIVE CHARGES:		806,110 5 4	
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:	£ s. d.		
For the year 1929–30 - -	1,158,485 0 0		
Adjustment for 1919–20 and 1920–21	59,546 0 0		
	1,218,031 0 0		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,947,679 7 6		
Wound Pensions and Gratuities - - - -	12,840 6 4		
Compassionate Allwnces. of Officers removed from Service, &c.	1,055 14 3		
Pensions of Non-commissioned Officers and men - -	969 7 5		
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -	130,367 6 9		
Pensions of Widows & Families of Officers, &c., of Indn. Service	90,270 7 6		
Cost of Medals, &c. - - - - - -	173 9 1		
Gratuities: Army - - - - - -	3,325 9 2		
Medical treatment of retired Officers, &c. - - -	9,677 10 5		
	3,414,389 18 5		
Indian Military Service Family Pensions - -	235,819 0 11		
		3,650,208 19 4	
ROYAL AIR FORCE:			
Effective charges:		7,491,586 6 8	
Payments to the Air Ministry in respect of personnel serving in India: For the year 1929–30 - - -	106,250 0 0		
Discharge Gratuities, 1928–29 - - - -	881 0 0		
Furlough allowances - - - - -	9,888 7 11		
Cost of Sea Transport - - - - -	15,427 11 8		
National Health Insurance:	£ s. d.		
1929 - - - -	900 0 0		
1930 - - - -	300 0 0		
	1,200 0 0		
Unemployment Insurance (1928-29) - - -	1,234 0 0		
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay) -	3,600 0 0		
Marriage allowances and allotments - - -	76,297 16 9		
Consoldtd. Clothing Allwnes. of Airmen proceeding to India	1,182 13 0		
Stores taken to India with Airmen:	£ s. d.		
Clothing - - - -	468 1 0		
Ordnance - - - -	147 7 10		
	615 8 10		
Miscellaneous expenditure - - - - -	372 6 8		
Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India - - -	15,200 0 0		
		232,149 4 10	
MARINE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,011 12 3		
Royal Indian Marine Furlough Pay - - - -	14,100 3 1		
Miscellaneous expenditure - - - - -	7,700 18 7		
	121,812 13 11		
	£ s. d.		
Royal Indian Marine Retired Pay - -	53,869 0 11		
Indian Navy Retired Pay - -	87 13 8		
	53,956 14 7		
MILITARY ENGINEER SERVICES:		175,769 8 6	
Furlough Pay of personnel of the Royal Engineers - -	- - -	22,096 13 5	
			7,921,601 13 5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		- - £	24,006,533 12 5

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - -				9,318,214	2	11

RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	£	s.	d.	£	s.	d.
India 4½ per cent. Stock: Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in January 1929 for Railway purposes:						
Receipts in the year - - - - - - - -				30	2	4
India 6 per cent. Bonds: Loan of £6,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in February 1930 for Railway purposes:						
Receipts in the year - - - - - - - -				5,940,000	0	0
	For Railway Construction.			For General Purposes.		
	£	s.	d.	£	s.	d.
Discount written off to Revenue in the year in respect of the following Loans:						
Loan created under East India Loans Act, 1910, and previous Acts:						
£10,000,000 India 5½ per cent. Stock issued in December 1921 -	74,840	18	2	—		
Loans created under East India Loans Act, 1922, and previous Acts:						
£12,500,000 India 5½ per cent. Stock issued in June 1922 - -	59,407	13	1	—		
						134,248 11 3
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	45,030	19	8	21,681	11	8
£20,000,000 India 4½ per cent. Stock issued in May 1923 - -	39,629	4	3	6,993	7	10
						113,335 3 5
Loans created under East India Loans Act, 1923, and previous Acts:						
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	9,580	4	4	—		
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	13,617	18	5	—		
						23,198 2 9
FLOATING DEBT INCURRED:						
India Bills: Principal Account - - - - - - -						12,000,000 0 0
UNFUNDED DEBT:						
Indian Military Widows' and Orphans' Fund (Sterling Branch):				£	s.	d.
Subscriptions, and interest on balances - - -				52,131	6	1
Superior Services (India) Family Pension Fund:						
Subscriptions and interest on balances - - -				98,363	11	1
Southern Punjab Railway: Portion of purchase price deferred under terms of contract - - - -				4,256,631	8	0
						4,407,126 5 2
						22,617,938 4 11
Carried forward - -					-	£ 31,936,152 7 10

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							24,006,533	12	5
DISBURSEMENTS—*continued.*									
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
RAILWAY CAPITAL ACCOUNT:									
CONSTRUCTION OF STATE RAILWAYS:									
State Railways worked by the State: Burma Railways: Proceeds of sale of furniture - - - - - - -	-	-	-	—80	2	2			
State Railways worked by Companies:									
Stores, Establishment Charges, &c.:									
Assam-Bengal Railway - - - -	177,227	13	11						
Bengal-Nagpur Railway - - - - -	1,069,602	15	4						
*Bengal and North-Western Railway - - -	141,450	10	6						
Bombay Baroda and Central India Railway - -	643,675	1	6						
Madras and Southern Mahratta Railway - - -	689,259	8	10						
*Rohilkund and Kumaon Railway - - - -	24,508	11	3						
South Indian Railway - - - - -	602,617	10	5						
				3,348,341	11	9			
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:									
Southern Punjab Railway: Purchase price - - - - -				5,256,631	8	0			
CIVIL WORKS:									
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Allowances of architects, &c. - - - - - -				7,304	7	1			
							8,612,197	4	8
DEBT.									
PERMANENT DEBT DISCHARGED:									
£300 India 7 per cent. Stock discharged (at 102) - - - - - -				306	0	0			
Capital portion of Annuities created in purchase of Railways (*see* details on page 24):	£	s.	d.						
East Indian Railway - - - - -	410,417	17	1						
Eastern Bengal Railway - - - -	39,287	2	2						
Great Indian Peninsula Railway - - -	732,999	2	8						
Madras Railway - - - - - -	189,101	17	10						
Scinde Punjab and Delhi Railway - - -	120,304	12	11						
				1,492,110	12	8			
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (*see* details on page 24) - - -	200,000	0	0						
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (*see* pages 5 and 7) - - - - -	—								
				200,000	0	0			
				1,692,416	12	8			
FLOATING DEBT DISCHARGED:									
India Bills: Principal Account - - - - - - - -				6,000,000	0	0			
UNFUNDED DEBT:	£	s.	d.						
Indian Military Widows' and Orphans' Fund (Sterling Branch)	2,867	13	9						
Superior Services (India) Family Pension Fund - -	1,372	15	9						
Southern Punjab Railway: Portion of purchase price -	2,300,000	0	0						
				2,304,240	9	6			
							9,996,657	2	2
Carried forward - -							42,615,387	19	3

* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							31,936,152	7	10
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Cost price of—									
£51,325,000 British Treasury Bills maturing or realised -	50,790,137	12	11						
Redemption money of—									
£150,000 Treasury 5½ per cent. Bonds, maturing 1st April 1929 - - - - - - - -	150,000	0	0						
£2,875,000 Treasury 4½ per cent. Bonds, maturing 1st February 1930 - - - - - -	2,875,000	0	0						
Proceeds of sale of—									
£500,000 Treasury 4½ per cent. Bonds, 1st February 1930 -	501,366	8	9						
£4,725,000 Treasury 5 per cent. Bonds, maturing 1933–35 -	4,725,653	11	6						
£7,000,000 Treasury 5½ per cent. Bonds, maturing 15th May 1930 - - - - - - - -	7,050,317	0	7						
	66,092,474	13	9						
Dividends on investments, discount on Treasury Bills, &c. -	1,844,214	12	9						
				67,936,689	6	6			
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:									
Appropriation from Gold Standard Reserve - - -	-	-	-	442,709	2	5			
PAPER CURRENCY RESERVE:									
British Treasury Bills paid off at maturity or realised -	26,752,118	12	4						
Transfer from Home Treasury Balance - - -	3,920,250	4	6						
				30,672,368	16	10			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Repayment by the Imperial Government of:									
Expenditure in England in connection with									
Military Expenditure in Iraq - - - -	12	2	8						
Military Expenditure at Aden - - - -	2,541	9	7						
Shanghai Defence Force - - - - -	201	6	2						
Pay of Indian Army officers lent to H.M. Government -	3,060	17	1						
Pay of Second Lieutenants on appointment to the Indian Army	1,430	17	4						
Expenditure on behalf of the Command Paymasters -	91	0	10						
Miscellaneous - - - - - - -	1,146	14	6						
				8,484	8	2			
REPAYMENT OF ADVANCES:									
Adjustment of advance on account of film lecture "Romantic India" now written off as irrecoverable - - -	-	-	-	2,000	0	0			
SUSPENSE ACCOUNTS:									
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion) - - - - - -	1,449	19	7						
Miscellaneous - - - - - - - -	23,572	5	10						
				25,022	5	5			
MISCELLANEOUS DEPOSITS:									
British Income Tax collected on behalf of H.M. Imperial Government - - - - - - - -	755,678	0	4						
Receipts in respect of Indian Cadets at Sandhurst - -	9,389	10	0						
Receipts in respect of the Currie Scholarship - - -	44	6	4						
Receipts in respect of the Norman Memorial Fund - -	16	16	0						
Receipts in respect of Sir Pertab Singh Memorial Fund -	300	0	0						
Receipts in respect of the Pollock Memorial Fund - -	18	4	0						
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society - - - - - - - -	4,237	3	11						
Hospital Saving Association - - - - -	102	0	9						
Miscellaneous - - - - - - - -	27,383	15	3						
				797,169	16	7			
							99,884,443	15	11
Carried forward - - - £							131,820,596	3	9

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							42,615,387	19	3
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES (for details of Balances, *see* page 26).									
GOLD STANDARD RESERVE:									
Investments in the purchase of									
£54,605,000 British Treasury Bills - - -	54,057,304	5	10						
5,375,000 Treasury 4½ per cent. Bonds (1932-34) -	5,232,115	19	2						
3,820,000 Treasury 5 per cent. Bonds (1933-35) -	3,857,288	1	8						
2,000,000 National War Loan 5 per cent. Stock (1929-47)	2,046,565	10	0						
	65,193,273	16	8						
Appropriation to Revenue - - - - -	2,300,000	0	0						
Appropriation to Revenue Equalisation Fund - -	442,709	2	5						
				67,935,982	19	1			
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:									
Investments in British Treasury Bills - - -	-	-	-	438,544	14	11			
PAPER CURRENCY RESERVE:									
Investments in British Treasury Bills - - -	18,847,698	17	0						
Transfer to Home Treasury Balance - - - -	11,824,669	19	10						
				30,672,368	16	10			
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:									
Recoverable from the Imperial Government:									
Expenditure in England in connection with									
Military expenditure in Iraq - - - -	12	2	8						
Military expenditure at Aden - - - -	1,117	1	4						
Shanghai Defence Force - - - -	201	6	2						
Pay of Indian Army Officers lent to Imperial Government - - - - - - - -	3,434	9	0						
Pay of Second Lieutenants on appointment to Indian Army	1,336	12	1						
Expenditure on behalf of Command Paymasters - -	73	10	7						
Miscellaneous - - - - - -	1,440	2	9						
				7,615	4	7			
SUSPENSE ACCOUNTS:									
Miscellaneous - - - - - - - -	-	-		8,698	14	5			
MISCELLANEOUS DEPOSITS:									
British Income Tax paid to H.M. Imperial Government -	756,633	11	0						
Expenses of Indian Cadets at Sandhurst - - -	8,364	1	10						
Payments in respect of the Norman Memorial Fund -	16	10	0						
Payments in respect of the Pollock Memorial Fund - -	18	0	0						
Payments in respect of Sir Pertab Singh Memorial Fund -	200	0	0						
Insurance Premiums paid to Civil Service Insurance Society	4,228	2	11						
Hospital Saving Association - - - - - -	64	16	3						
Miscellaneous - - - - - -	25,518	0	8						
				795,043	2	8			
							99,858,253	12	6
Carried forward - - - - -						£	142,473,641	11	9

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							131,820,596	3	9
RECEIPTS—*continued.*									
REMITTANCE.									
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:									
REMITTANCE ACCOUNT:									
Receipts from Imperial Government Departments:									
War Office:									
Expenditure in India in connection with									
Shanghai Defence Force - - - - -	11,658	8	5						
Military Expenditure at Aden - - -	575	4	2						
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - -	19,779	18	3						
Enlistment of Indians for service in the Colonies -	545	13	4						
Sums due to Officers and others residing in India -	92,194	8	3						
Additional Indian Troops lent for service at Hong Kong	315	13	8						
Pensions issued in India - - - - -	33,887	8	2						
				158,956	14	3			
Air Ministry:									
Expenditure in India in connection with									
Military Expenditure at Aden - - -	237	10	3						
Expenditure in Iraq - - - - -	6,840	19	11						
Funds supplied to the Royal Air Force, Iraq -	573,750	0	0						
Funds for Command Accountant, R.A.F., Aden -	172,500	0	0						
Sums due to Officers and others residing in India -	6,993	5	1						
Airship Base at Karachi - - - - -	1,383	5	9						
				761,705	1	0			
Admiralty:									
Advances in India on account of Naval Services -	84,550	1	4						
Transports - - - - - - -	68	15	2						
Pensions issued in India - - - - -	1,091	12	4						
				85,710	8	10			
Foreign Office:									
Moiety of expenditure in India in connection with Persian Gulf Radio Offices - - - -	-	-	-	259	19	8			
Board of Trade:									
Transports - - - - - - -	13,603	4	5						
Lighthouses in the Red Sea - - -	6,579	1	3						
Balances on Indian Shipping Masters' Accounts -	3,297	8	2						
				23,479	13	10			
Ministry of Pensions:									
Pensions paid in India - - - - -	-	-	-	43,095	18	7			
Sundry Departments and Dominion Governments:									
Postal and Money Order transactions with Colonial Administrations - - - - -	617,133	6	10						
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - - -	10,669	0	2						
Advances in India on account of Emigration of Coolies -	41,380	6	3						
Ditto African Protectorates -	19,000	0	0						
Political Expenditure at Aden - - - -	22,305	1	2						
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq - - - -	22,500	0	0						
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - -	556,301	0	10						
Expenditure in connection with Dominion Officers serving in India - - - - -	13,110	4	6						
Adjustments with Central Clearing Office, Enemy Debts	278,894	7	11						
Miscellaneous advances in India - - -	63,663	0	0						
				1,644,956	7	8			
				2,718,164	3	10			
Other Remittance transactions:									
Opium shipped to Siam - - - - - - - -				361,921	17	6			
Allotments paid in India - - - - - - -				51	18	0			
Government of India Rupee Loans - - - - -				*—148*	*0*	*3*			
Sundry Provident Funds - - - - - -				315	2	3			
Miscellaneous receipts - - - - - -				34,983	17	0			
Carried forward - - £				3,115,288	18	4	131,820,596	3	9

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.
Brought forward - - - -	142,473,641	11	9

DISBURSEMENTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India - - -	16,020	13	10			
Effects of deceased Officers and men of the British Army -	7,068	14	8			
Air Ministry:						
Miscellaneous Remittances from India - - -	6,423	13	3			
Ministry of Health:						
National Health Insurance: Sale of stamps in India -	254	8	1			
Board of Trade:						
Basses and Minicoy Light Dues - - - -	2,073	4	2			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	404,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	265	16	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - - - -	48,348	8	0			
				484,454	18	9
Other Remittance transactions:						
Remittances of British and Indian Services - - - - -				1,413	10	4
Effects of deceased Officers and Warrant Officers of the Indian Army - -				290	17	10
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - - - - -				107,224	5	6
Remittances: Indo-European Telegraph - - - - - -				2,672	15	0
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - - - -				27,245	18	9
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - - - -				45,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				2,877	12	4
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - - -				34,341	14	1
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - - - - - -				54,793	19	8
Expenses of Indian Cadets at Sandhurst - - - - -				713	6	11
Miscellaneous payments to be brought to charge or recovered in India - -				33,156	11	11
Exchange adjustments on Remittance Transactions - - - -				134	11	8
Carried forward - £				794,320	2	9
				142,473,641	11	9

Account of the Receipts and Disbursements of the Secretary of State in Council of India,

	£ s. d.	£ s. d.
Brought forward - -	3,115,288 18 4	131,820,596 3 9
RECEIPTS—*continued.*		
REMITTANCE—*continued.*		
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—*continued.*		
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:		
Sterling purchased in India - - - - - - -	15,215,000 0 0	
Sale of silver - - - - - - - - -	3,905,758 10 8	
Transfers through Paper Currency Reserve - - - - -	11,824,669 19 10	
		34,060,717 8 10
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £		165,881,313 12 7
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 35.)		
Madras - - - - - - - - -	52 16 0	
Bombay - - - - - - - - -	35 12 11	
United Provinces of Agra and Oudh - - - -	189 5 0	
Burma - - - - - - - - -	110 11 6	
		388 5 5
TOTAL RECEIPTS - - - - - - - £		165,881,701 18 0

INDIA OFFICE,
August 1930.

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - -	794,320	2	9	142,473,641	11	9

DISBURSEMENTS—*continued.*

REMITTANCE—*continued.*

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA *-continued.*

SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Transfers through Paper Currency Reserve - - - - -	3,920,250	4	6	4,714,570	7	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - - - - - - - - -				12,321,776	6	6
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				159,509,988	5	6
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details *see* pages 30 to 38.)						
Madras - - - - - - - - -	23,862	5	2			
Bombay - - - - - - - -	30,558	11	2			
Bengal - - - - - - - - -	30,193	11	3			
United Provinces of Agra and Oudh - - -	9,308	10	4			
Punjab - - - - - - - - -	44,530	15	10			
Burma - - - - - - - - -	30,084	13	11			
Bihar and Orissa - - - - -	11,237	1	11			
Central Provinces and Berar - - - - -	11,303	10	3			
Assam - - - - - - - -	10,537	0	5			
				201,616	0	3
TOTAL DISBURSEMENTS - - - - - £				159,711,604	5	9
Balance on the 31st March 1930, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,046,823	12	7*			
British Treasury Bills - - - - - -	5,123,273	19	8			
				6,170,097	12	3
£				165,881,701	18	0

* Including £3,748 10s. 7*d.* uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
27th February 1931.

W. A. STURDY,
Auditor.

APPENDIX I.

A.—Statement showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway: Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	£ s. d. 1,145,287 18 10	£ s. d. *−1,376 16 10*	£ s. d. 1,368 11 10	£ s. d. 1,145,279 13 10
Eastern Bengal Railway: Annuity terminating in 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	116,850 14 8	*−25 5 2*	36 11 4	116,862 0 10
Great Indian Peninsula Railway: Annuity terminating in 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	1,268,516 0 6	*−50 1 7*	14 0 4	1,268,479 19 3
Madras Railway: Annuity terminating in 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	488,381 5 8	*−3 7 10*	—	488,377 17 10
Scinde Punjab and Delhi Railway: Annuity terminating in 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	371,361 3 6	*−89 3 9*	57 5 2	371,329 4 11
£	3,390,397 3 2	*−1,544 15 2*	1,476 8 8	3,390,328 16 8*

* Charged as Capital redeemed during 1929-30, *see* page 15, £1,492,110 12*s.* 8*d.*, Interest on Capital, *see* page 4, £1,898,218 4*s.* 0*d.*

B.—Statement showing the details of the payment on page 17, under Permanent Debt Discharged in respect of *State Railways—Sinking Funds.*

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
State Railways—Sinking Funds: *Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 58, s. 2 (a)*				
East Indian Railway	£ s. d. 119,576 14 8	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway	9,592 5 1	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	71,715 18 0	—	—	71,400 0 0
£	200,884 17 9	119,050 0 0	9,550 0 0	71,400 0 0
				£200,000 0 0

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of *State Railways—Interest on Debt.*

	Bombay Baroda and Central India Railway.	East Indian Railway. *	Eastern Bengal Railway (including Bengal Central Railway). *	Great Indian Peninsula Railway (including Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.. *	South Indian Railway.	Burma Railways.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 5½ per Cent. Stock	—	*—17,563 5 2*	*—1,317 18 4*	—	—	*—2,338 16 4*†	*—11,509 7 6*	—	—	
On India 4½ per cent. Stock	—	—	—	—	—	*—192 7 0*	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	*—3,371 19 8*†	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	*—18,255 10 0*	13,464 4 8	97,896 10 0	—	308,934 4 8	*—15,261 3 4*	119,886 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	*—3,799 16 0*	*—283 8 0*	—	—	10,763 1 4	*—2,487 7 0*	7,623 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	
	385,083 11 0	1,036,361 16 2	110,606 16 10	752,991 10 8	362,193 10 2	313,794 3 0	355,638 18 8	127,510 6 8	—	3,444,180 13 2
On Railway Debenture Stock	—	707,088 0 3	13,946 6 3	230,555 13 7	—	—	—	19,124 19 6	37,499 9 3	1,008,214 8 10
£	385,083 11 0	1,743,449 16 5	124,553 3 1	983,547 4 3	362,193 10 2	313,794 3 0	355,638 18 8	146,635 6 2	37,499 9 3	4,452,395 2 0

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued* (Appendix).

APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (*see* pages 18 and 19).

DEBIT BALANCES.

	Balance, 31st March 1929.	Transactions during 1929–30.		Balance, 31st March 1930.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Shanghai Defence Force	—	201 6 2	201 6 2	—
Military Expenditure in Iraq	—	12 2 8	12 2 8	—
Military Expenditure at Aden	1,424 8 3	1,117 1 4	2,541 9 7	—
Pay of Second Lieutenants on appointment	630 2 6	1,336 12 1	1,430 17 4	535 17 3
Pay of Indian Army Officers lent to Imperial Government	457 5 0	3,434 9 0	3,060 17 1	830 16 11
Expenditure on behalf of Command Paymasters	17 10 3	73 10 7	91 0 10	—
Accounts with Imperial Government: Miscellaneous	565 13 1	1,440 2 9	1,146 14 6	859 1 4
Miscellaneous Advances	2,000 0 0	—	2,000 0 0	—
Expenditure consequent on disturbances in Persia	17,938 4 9	—	—	17,938 4 9
Suspense: Miscellaneous	28,801 7 9	8,698 14 5	23,572 5 10	13,927 16 4
Mysore Debenture Stock Sinking Fund—Investment Account	59,697 16 5*	—	—	59,697 16 5*
Pollock Memorial Fund: Investment Account	356 10 9	—	—	356 10 9
TOTAL £	111,888 18 9	16,313 19 0	34,056 14 0	94,146 3 9

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund	4,020 15 4	—	1,449 19 7	5,470 14 11
Currie Scholarship for Forest Students	88 8 0	—	44 6 4	132 14 4
Norman Memorial Fund	6 11 8	16 10 0	16 16 0	6 17 8
Sir Pertab Singh Memorial Fund	350 0 0	200 0 0	300 0 0	450 0 0
Pollock Memorial Fund	356 17 9	18 0 0	18 4 0	357 1 9
Mysore Debenture Stock Sinking Fund	59,697 16 5*	—	—	59,697 16 5*
Indian Cadets at Sandhurst	—*1,025 8 2*	8,364 1 10	9,389 10 0	—
Income Tax	3,140 13 8	756,633 11 0	755,678 0 4*	2,185 3 0
Hospital Saving Association	—	64 16 3	102 0 9	37 4 6
Civil Service Insurance Society	907 14 9	4,228 2 11	4,237 3 11	916 15 9
Miscellaneous Deposits	1,322 4 0	25,518 0 8	27,383 15 3	3,187 18 7
TOTAL £	68,865 13 5	795,043 2 8	798,619 16 2	72,442 6 11

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1929 to 31st March 1930.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£ s. d.	£ s. d.
CUSTOMS:		
Contribution to the International Customs Tariffs Bureau, 1929–30		216 15 5
TAXES ON INCOME: Expenditure in connection with Appeals from India		1,260 9 3
FOREST: Expenditure in connection with recruitment		3 16 8
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS: WORKING EXPENSES:	£ s. d.	
Rental paid to the South Behar Railway Company	30,000 0 0	
Miscellaneous expenditure:		
Furlough pay of officers on leave from India	644 11 2	
Expenses in connection with recruitment	201 10 10	
Miscellaneous charges	335 12 11	
Less: Burma Railways: Unexpended balance of grant allowed for liquidation expenses	*278 15 7*	
	30,902 19 4	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	187 19 7	
Expenses in connection with recruitment	218 13 9	
Pensionary charges of military officers in respect of railway employment	243 14 1	
Miscellaneous charges	25 0 0	
		31,578 6 9
POSTS AND TELEGRAPHS REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000 0 0	
Deputation pay, allowances, &c., of officers attending the International Postal Congress and sundries	2,016 6 3	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Miscellaneous expenditure	988 7 10	
		25,004 14 1
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:		
INDO-EUROPEAN TELEGRAPH DEPARTMENT:		
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500 0 0	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	*150 0 0*	
		350 0 0
INTEREST ON ORDINARY DEBT:		
Management of Debt	91,516 11 0	
Expenses in connection with issue of 6 per cent. Bonds	97,372 0 0	
Cost of advertisement of 6 per cent. Bonds	1,263 5 0	
Stamp duty on Transfers and Powers of Attorney, &c.	11,462 14 1	
		201,614 10 1
GENERAL ADMINISTRATION:		
England:		
Law Charges	310 12 8	
Postage and Telegrams to India and other places abroad	6,602 13 7	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	20,928 15 3	
	27,842 1 6	
Deduct: Contribution by His Majesty's Treasury	*9,083 0 0*	
		18,759 1 6
India:		
Miscellaneous: Indian Civil Service: Examination expenses, &c.		2,657 7 5
JAILS AND CONVICT SETTLEMENTS:		
Pay of an officer on leave from India	346 6 8	
Contribution to International Prisons Commission and sundries	150 0 0	
		496 6 8
POLICE:		
Examination expenses in connection with appointments to the Police Service		160 1 9
Carried forward	£	282,101 9 7

EXPENDITURE—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				282,101	9	7
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	2,225	15	6			
Expenses attending the preparation of "Kharosthi Inscriptions"	1,160	4	8			
Contribution towards expenses of the Indian Section of the Imperial Institute	1,200	0	0			
Contingent expenses of the India Museum Collection at Kew	300	0	2			
Miscellaneous expenditure	39	16	4			
				4,925	16	8
MEDICAL:						
Pay of an officer on leave from India	377	16	7			
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	103	15	0			
				481	11	7
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1928 and 1929	1,200	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Expenses at Jeddah in connection with the Indian Pilgrimage	2,490	4	2			
Miscellaneous expenditure	44	0	3			
				3,859	4	5
AGRICULTURE:						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	119	7	1			
Miscellaneous expenditure	5	5	0			
				124	12	1
AVIATION:						
Purchase of generating plant for Karachi	3,152	0	0			
Payment to Air Ministry in respect of Road Repairs, Karachi Airship Base	15	2	6			
Contribution to the International Commission for Air Navigation, 1929	129	2	10			
Miscellaneous expenditure	41	12	4			
				3,337	17	8
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	2,232	3	2			
Expenditure of the Record Department of the India Office	152	5	4			
Grant to the Royal Asiatic Society	315	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	320	0	0			
				3,019	8	6
MINT: Cost of assay of Indian coins				6	7	0
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	500	0	0			
Miscellaneous expenditure	51	14	9			
				551	14	9
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment				2,452	17	4
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	7,507	9	3			
Deduct: Contribution by His Majesty's Treasury	*—3,496*	*0*	*0*			
				4,011	9	3
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	56,709	10	4			
League of Nations Assembly and Committees	576	11	8			
International Labour Conference	1,019	8	3			
Indian Statutory Commission	1,606	8	2			
Indian Central Committee	9,219	6	4			
Indian Forestry Committee	373	13	6			
Haj Enquiry Committee	148	11	0			
Royal Commission on Agriculture in India	42	4	5			
Royal Commission on Labour in India	25	7	2			
Contribution towards the School of Oriental Studies	1,250	0	0			
Relief and repatriation of destitute Indians	861	14	11			
Commission on pensions and leave allowances paid abroad	553	14	0			
Books and Newspapers supplied to India	32	17	6			
Cost of insignia of Indian Orders	1,013	19	0			
Charges for actuarial work performed for the India Office	2,186	0	0			
Advance in aid of production of film-lecture, "Romantic India," written off as irrecoverable	2,000	0	0			
Contribution towards Overseas Mechanical Transport Fund	1,500	0	0			
Contribution towards International Copyright Union	101	13	9			
Sundry items	1,033	12	6			
				30,254	12	6
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)			£	385,127	1	4

	£	s.	d.	£	s.	d.
Brought forward						385,127 1 4
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
RAILWAY CAPITAL ACCOUNT:						
CONSTRUCTION OF STATE RAILWAYS:						
State Railways worked by State:						
Miscellaneous				—80	2	2
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway				177,227	13	11
Bengal-Nagpur Railway				1,069,602	15	4
Bengal and North-Western Railway				141,450	10	6
Bombay Baroda and Central India Railway				643,675	1	6
Madras and Southern Mahratta Railway				689,259	8	10
Rohilkund and Kumaon Railway				24,508	11	3
South Indian Railway				602,617	10	5
						3,348,261 9 7
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:						
Southern Punjab Railway						5,256,631 8 0
CIVIL WORKS:						
Initial Expenditure on the New Capital at Delhi						981 14 8
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA			£			8,991,001 13 7

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

	£ s. d.
POLICE:	
Write-back of charge in 1928–9 in respect of the cost of passage of an Officer recalled to India	52 16 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	215 4 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Voyage and Equipment Allowance of Governor	—	2,000 0 0
Motor-car Allowance of Governor	—	2,420 0 0
Leave salary and passages of A.D.C.'s to Governor	—	235 10 7
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	594 9 1	—
	594 9 1	4,655 10 7
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with an Appeal from India	419 17 2	—
Equipment and Voyage Allowance of Judge of High Court on appointment	—	500 0 0
	469 17 2	500 0 0
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Leave salary of an Officer	354 7 1	—
MEDICAL (*Transferred*):		
Leave salary of an Officer	457 15 5	—
CIVIL WORKS (*Transferred*):		
Law Charges in connection with an Appeal from India	27 16 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	242 11 4	14,094 13 6
Payment under section 104 of Government of India Act to executors of deceased Chief Justice	—	2,250 0 0
	242 11 4	16,344 13 6
TOTAL £	2,362 1 1	21,500 4 1
	£23,862 5 2	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

	£ s. d.
PUBLIC HEALTH:	
Write-back of charge in 1928–9 in respect of leave salary of an Officer	19 17 0
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	15 15 11
	£ 35 12 11

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	11 11 0	--
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of Adjutant of Governor's Body-guard (£ 245 17 7)		
Leave salaries of A.D.C.'s to Governor (£ 324 6 6)	—	570 4 1
Leave pay, &c., of a member of the Governor's Band	71 14 6	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	498 15 10	—
	570 10 4	570 4 1
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with an Appeal from India	16 5 9	—
	66 5 9	—
POLICE (*Reserved*):		
Outfit allowance of Officers on appointment	—	60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pension contributions of Aides-de-Camp to the Governor, lent from Imperial Service	—	355 15 4
Pensions of Military Officers in respect of Civil employment	39 0 0	28,885 4 8
	39 0 0	29,241 0 0
TOTAL £	687 7 1	29,871 4 1
	£30,558 11 2	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	505 16 6	—
IRRIGATION (*Reserved*):		
Law Charges in connection with an Appeal from India	33 12 0	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave Salary of Member of Executive Council 1,200 17 1		
Leave Salary of Military Secretary to Governor 526 1 5		
Leave Salary of A.D.C.'s to Governor 242 17 1	—	1,969 15 7
Marriage Allowances and Allotments of a member of the Governor's Band	22 9 3	—
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	608 2 5	—
	630 11 8	1,969 15 7
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
EDUCATION (*Transferred*):		
Law Charges in connection with an Appeal from India	22 10 0	—
MEDICAL (*Transferred*):		
Leave Salaries of Officers	389 7 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military and Marine Officers in respect of Civil employment	336 8 11	26,225 9 4
TOTAL £	1,968 6 4	28,225 4 11
	£30,193 11 3	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	189 5 0

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with Appeals from India	1,026 14 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:		
Leave salary of the Governor	—	520 0 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	686 13 11	—
	686 13 11	520 0 0
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	302 7 1	—
	352 7 1	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of convicts transferred from India	186 1 8	—
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
EDUCATION (*Transferred*):		
Leave salary of an Officer	236 11 0	—
MEDICAL (*Transferred*):		
Leave salary of Officers	285 0 0	60 18 4
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	446 18 11	5,477 4 11
TOTAL £.	3,220 7 1	6,088 3 3
	£9,308 10 4	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of A.D.C. to Governor	—	66 10 5
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	485 2 7	—
	485 2 7	66 10 5
ADMINISTRATION OF JUSTICE (*Reserved*):		
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	50 0 0	—
Law Charges in connection with Appeals from India	445 9 11	—
	495 9 11	—
JAILS AND CONVICT SETTLEMENTS (*Reserved*):		
Maintenance of a convict transferred from India	93 0 10	—
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
MEDICAL (*Transferred*):		
Leave salaries and allowances of Officers	1,476 7 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	64 18 0	41,760 2 9
TOTAL EXPENDITURE CHARGEABLE TO REVENUE £	2,614 18 7	41,886 13 2

NOT CHARGEABLE TO REVENUE.

CIVIL WORKS:		
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:		
Uhl River Project: Leave salary and allowances of an officer	—	29 4 1
	2,614 18 7	41,915 17 3
TOTAL	£44,530 15 10	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

	£ s. d.
SUPERANNUATION:	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	110 11 6

DISBURSEMENTS.

		Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with an Appeal from India		46 13 0	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:	£ s. d.		
Leave salary of Member of Executive Council	713 14 2		
Leave salary of A.D.C. to Governor	129 8 5	—	843 2 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		546 12 6	—
		546 12 6	843 2 7
POLICE (*Reserved*):			
Outfit allowances of Officers on appointment		—	60 0 0
Leave salaries of Officers		—	1,690 9 11
		—	1,750 9 11
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military and Marine Officers in respect of Civil employment		10 10 0	26,887 5 11
TOTAL	£	603 15 6	29,480 18 5
		£30,084 13 11	

INDIA OFFICE,
August 1930.

SIDNEY TURNER.
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

Nil.

DISBURSEMENTS.

	£ s. d.	Voted. £ s. d.	Non-Voted. £ s. d.
LAND REVENUE (*Reserved*):			
Law Charges in connection with Appeals from India:			
Bageshwari Charan Singh *v.* Ramgarh Wards Estate		37 12 0	—
Babu Surendra Nath Karan Deo *v.* Kumar Kamakhya Narayan Singh		760 2 6	—
Sri Charu Chandra Ghose *v.* Kumar Kamakhya Narayan Singh		284 4 9	—
Dhargully Estate *v.* Thakurain Jagarnath Kuari		2 7 0	—
N. Bux Roy *v.* Bengal Coal Co.		0 9 0	—
		1,084 15 3	—
GENERAL ADMINISTRATION (*Reserved*):			
HEADS OF PROVINCES:			
Leave salary of the Governor	950 0 0		
Leave salary of Member of Executive Council	749 19 11		
Leave salaries of A.D.C.'s to Governor	414 2 7		
		—	2,114 2 6
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		365 11 1	—
		365 11 1	2,114 2 6
ADMINISTRATION OF JUSTICE (*Reserved*):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		50 0 0	—
Law Charges in connection with Appeals from India		14 16 3	—
		64 16 3	—
POLICE (*Reserved*):			
Outfit allowance of an Officer on appointment		—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):			
Pensions of Military Officers in respect of Civil employment		—	7,577 16 10
TOTAL £		1,515 2 7	9,721 19 4
		£11,237 1 11	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.	Non-Voted.
	£ s. d.	£ s. d.
LAND REVENUE (*Reserved*):		
Law Charges in connection with an Appeal from India	27 16 6	—
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:		
Equipment allowance of Governor on re-appointment	—	120 0 0
POLICE (*Reserved*):		
Outfit allowances of Officers on appointment	—	60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	913 19 6	9,857 3 1
MISCELLANEOUS (*Reserved*):		
Subventions to Universities for training of Indian Civil Service Probationers	324 11 2	—
TOTAL £	1,266 7 2	10,037 3 1
	£11,303 10 3	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted. £ s. d.	Non-Voted. £ s. d.
GENERAL ADMINISTRATION (*Reserved*):		
HEADS OF PROVINCES:		
Leave salary of A.D.C. to Governor	—	109 10 0
MISCELLANEOUS:		
Subventions to Universities for training of Indian Civil Service Probationers	140 1 5	—
	140 1 5	109 10 0
POLICE (*Reserved*):		
Outfit allowance of an Officer on appointment	—	30 0 0
Leave salary of Officers	—	680 4 2
	—	710 4 2
MEDICAL (*Transferred*):		
Leave salary and allowances of an Officer	189 17 4	—
SUPERANNUATION ALLOWANCES AND PENSIONS (*Reserved*):		
Pensions of Military Officers in respect of Civil employment	—	9,387 7 6
TOTAL £	329 18 9	10,207 1 8
	£10,537 0 5	

INDIA OFFICE,
August 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1929–30.

	£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):					
Bombay Baroda and Central India Railway		*385,125*	*385,084*	*41*	—
Burma Railways		*37,500*	*37,500*	—	—
East Indian Railway		*1,743,450*	*1,743,450*	—	—
Eastern Bengal Railway (including Bengal Central Railway)		*124,575*	*124,553*	*22*	—
Great Indian Peninsula Railway		*965,175*	*965,182*	—	*7*
Indian Midland Railway		*18,375*	*18,365*	*10*	—
Madras Railway		*362,175*	*362,193*	—	*18*
Oude and Rohilkund Railway		*313,800*	*313,794*	*6*	—
Scinde Punjab and Delhi Railway		*355,650*	*355,639*	*11*	—
South Indian Railway		*146,625*	*146,635*	—	*10*
(1) Interest on Capital Outlay not charged to Revenue.	O. *3,556,200* / S. *30,525**	*3,586,725*	*3,561,450*	*25,275*	—
Oude and Rohilkund Railway Discount Sinking Fund		*8,775*	*8,772*	*3*	—
		8,047,950	*8,022,617*	*Net saving 25,333*	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):					
Assam-Bengal Railway		*81,525*	*81,545*	—	*20*
Bengal-Nagpur Railway		*294,525*	*294,536*	—	*11*
Bengal and North-Western Railway (Tirhoot Railway)		*35,025*	*35,000*	*25*	—
" " " " (Sinking Fund)		*1,275*	*1,275*	—	—
Bombay Baroda and Central India Railway		*95,025*	*94,998*	*27*	—
Madras and Southern Mahratta Railway		*285,075*	*285,050*	*25*	—
Ditto (Mysore Railway)		*48,000*	*48,000*	—	—
South Indian Railway		*147,450*	*147,480*	—	*30*
Totals ... Non-voted		*9,055,850*	*9,010,501*	*Net saving 25,349*	

	£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
STATE RAILWAYS—WORKING EXPENSES:						
GRANT No. 4:						
(2) Miscellaneous ... Voted		75	903	+828	+1,425	−597
GRANT No. 5:						
Rental paid to the South Behar Railway Company Voted		30,000	30,000	—	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:						
GRANT No. 11:						
(3) Miscellaneous ... Non-voted O.	*150*					
Non-voted S.	*9,300†*	*9,450*	*9,307*	*−113*	—	*−143*
Voted		750	675	−75	−225†	+150
GRANT No. 23:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury. Voted		22,050	22,000	−50	—	−50
(1) Sundry items ... Non-voted O.	*2,625*					
Non-voted S.	*−375‡*	*2,250*	*2,168*	*−82*	—	*−82*
Voted		1,950	2,016	+66	+150	−84
Totals ... Non-voted		*2,250*	*2,168*	*−82*	—	*−82*
Totals ... Voted		24,000	24,016	+16	+150‡	−134
GRANT No. 24:						
INDO-EUROPEAN TELEGRAPH DEPARTMENT:						
(1) Contingencies ... Non-voted O.	*3,225*					
Non-voted S.	*75‡*	*3,300*	*3,331*	*+31*	—	*+31*
Voted		1,200	989	−211	—	−211
Capital outlay:						
Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line. Voted		502	500	−2	—	−2
Deduct: Contribution by H.M. Treasury towards the maintenance of the Arabistan line. Voted		150	150	—	—	
Rounding		23	—	−23	—	−23
Totals ... Non-voted		*3,300*	*3,331*	*+31*	—	*+31*
Totals ... Voted		1,575	1,339	−236	—	−236

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The final grant represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916–17) on £55,720,115, the total expenditure to 31st March 1917, *plus* one year's interest at an estimated rate of 5·0802 per cent. on £34,130,835 (£32,059,335, the total expenditure from 1st April 1917 to 31st March 1929, *plus* £2,071,500, moiety of the Revised Estimate for 1929–30). The saving is caused mainly by the rate of interest having been decreased to 5·0088 per cent., as the result of the issue of Bonds in February 1930.

RAILWAYS.

(2) The largest part of the excess has been caused by the issue of leave pay to officers regarding whose leave no information was available when the Budget was framed. The saving from the modified grant is due to the postponement beyond the end of the year of charges expected for legal expenses of arbitration and to the transfer of certain items of expenditure in connection with recruitment, at the request of the Controller of Railway Accounts, to the head "Miscellaneous Railway Expenditure."

(3) Voted. Excess over modified grant due to expenditure in connection with recruitment (vide (2)).

Grant No. 23.

(1) "Voted" excess occurred on provision for expenses of delegation to International Postal Congress.

Grant No. 24.

(1) "Non-voted" expenditure includes a charge for the salary of an officer for a period in excess of the period of 12 months which formed the basis of estimates.

* See Note * on page 3. † Advised 27th March 1930. ‡ Advised 31st March 1930.

			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
GRANT No. 25:								
INTEREST ON ORDINARY DEBT:								
Interest on Loans contracted in England under various Acts.	Non-voted	O. ...	*9,596,625*	*9,592,275*	*9,591,859*	*—416*	—	*—416*
		S. ...	*—4,350**					
India Bills: Interest Account ...	Non-voted	S. ...	...	*573,150*	*572,999*	*—151*	—	*—151*
Interest portion of Railway Annuities.	Non-voted	...	...	*1,898,325*	*1,898,218*	*—107*	—	*—107*
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...	...	*1,008,225*	*1,008,214*	*—11*	—	*—11*
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929–47).	Non-voted	O. ...	*835,950*	*836,100*	*836,050*	*—50*	—	*—50*
		S. ...	*150**					
Discount Sinking Funds ...	Non-voted	O. ...	*75,300*	*74,625*	*75,349*	*+724*	—	*+724*
		S. ...	*—675**					
Deduct—Interest on Debt: Railways.	Non-voted	O. ...	*8,017,425*	*8,047,950*	*8,022,617*	*+25,333*	—	*+25,333*
		S. ...	*30,525**					
Management of Debt	Voted	O. ...	181,575	190,050	188,888	—1,162	—	—1,162
		S. ...	8,475†					
(1) Miscellaneous	Voted	...	...	14,100	12,726	—1,374	—	—1,374
Totals	Non-voted	Gross ...		*13,982,700*	*13,982,689*	*—11*	—	*—11*
		Deductions ...		*8,047,950*	*8,022,617*	*+25,333*	—	*+25,333*
		Net ...		*5,934,750*	*5,960,072*	*+25,322*	—	*+25,322*
	Voted	...	...	204,150	201,614	—2,536	—	—2,536
GRANT No. 26:								
INTEREST ON OTHER OBLIGATIONS:								
Indian Military Widows' and Orphans' Fund.	Non-voted	O. ...	*11,100*	*12,675*	*12,685*	*+10*	—	*+10*
		S. ...	*1,575‡*					
(1) Superior Services (India) Family Pension Fund.	Non-voted	O. ...	*10,950*	*16,425*	*12,689*	*—3,736*	—	*—3,736*
		S. ...	*5,475‡*					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...	...	*225*	*175*	*—50*	—	*—50*
Totals	...	...	...	*29,325*	*25,549*	*—3,776*	—	*—3,776*
GRANT No. 61:								
AVIATION:								
Payment to Air Ministry in connection with electrification scheme of civil aerodrome at Karachi.	Voted	...	...	—	3,152	+3,152	+3,150§	+2
Payment to Air Ministry in respect of road repairs, Karachi Airship Base.	Voted	...	...	—	15	+15	—	+15
GRANT No. 71:								
CIVIL WORKS:								
Sundry items	Non-voted	...	...	*150*	*22*	*—128*	—	*—128*
	Voted	...	...	600	552	—48	—	—48
GRANT No. 72:								
SUPERANNUATION:								
Superannuation and Retired Allowances:								
India Office Establishment ...	Non-voted	...	...	*63,375*	*62,573*	*—802*	—	*—802*
High Court Judges	Non-voted	...	...	*750*	*750*	—	—	—
Indian Civil Service... ...	Non-voted	...	...	*1,125*	*1,107*	*—18*	—	*—18*
Other Civil Services in India...	Non-voted	...	...	*675*	*621*	*—54*	—	*—54*
Military, Medical, and Navy Funds.	Non-voted	...	...	*319,500*	*311,611*	*—7,889*	—	*—7,889*
Miscellaneous pensionary payments.	Non-voted	...	...	*2,175*	*2,089*	*—86*	—	*—86*
(1) Pensions of Military and Marine Officers in respect of Civil employment.	Non-voted	O. ...	*16,575*	*119,175*	*120,439*	*+1,264*	—	*+1,264*
		S. ...	*102,600‖*					
	Voted	...	...	225	2,453	+2,228	+2,250‖	—22
Totals	Non-Voted	...	...	*506,775*	*499,190*	*—7,585*	—	*—7,585*
	Voted	...	...	225	2,453	+2,228	+2,250	—22

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Grant No. 25.

(1) Saving made from provision for expenses of advertising issue of India Bonds.

Grant No. 26.

(1) The estimates leading to the appropriation were made before the number of subscribers to the new fund, which determined the amount of the balances on which interest has been charged under this head, could be forecasted.

Grant No. 61.

Information concerning this expenditure was not available when the Budget was framed.

Grant No. 72.

(1) Voted.—Excess due mainly to charges for pensions of military officers for years previous to 1929–30. No information concerning these charges was available when the Budget was framed.

* Advised 29th March 1930. † Voted by Legislative Assembly 31st March 1930.
‡ Advised 6th March 1930. § Advised 20th March 1930. ‖ Advised 4th March 1930.

GRANT No. 84:—Expenditure in England under the control of the Secretary of State.

		£	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
A. INDIA OFFICE ESTABLISHMENT:							
A 1. Salaries	Non-voted O. ...	*191,100*					
	Non-voted S. ...	*900*	*192,000*	*190,260*	*−1,740*	—	*−1,740*
A 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*99,075*	*99,078*	*−3*	—	*−3*
B. INDIA OFFICE EXPENSES:							
B 1. Postage and Telegrams to India	Voted ...	...	5,775	6,603	+828	+900	−72
B 2. National Health Insurance ...	Non-voted O. ...	*375*					
	Non-voted S. ...	*75*	*450*	*432*	*−18*	—	*−18*
B 3. Office Contingencies ...	Non-voted ...	...	*975*	*822*	*−153*	—	*−153*
	Voted ...	...	20,925	20,929	+4	—	+4
B 4. Miscellaneous expenditure ...	Non-voted O. ...	*750*					
	Non-voted S. ...	*150*	*900*	*695*	*−205*	—	*−205*
	Voted ...	...	225	310	+85	+75	+10
B 5. *Deduct*: Recoverable from Home Government.	Voted ...	...	9,075	9,083	−8	—	−8
C. INDIA AUDIT ESTABLISHMENT:							
C 1. Salaries	Non-voted O. ...	*16,875*					
	Non-voted S. ...	*150*	*17,025*	*16,969*	*−56*	—	*−56*
C 2. *Deduct*: Recoverable from Home Government.	Non-voted ...	...	*3,375*	*3,343*	*+32*	—	*+32*
C 3. *Deduct*: Chargeable to High Commissioner.	Non-voted ...	...	*7,500*	*7,500*	—	—	—
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:							
D 1. Grant-in-aid towards expenses of Secretariat.	Voted ...	...	57,150	56,710	−440	−150	−290
D 2. Other expenditure	Non-voted ...	...	*5,475*	*5,584*	*+109*	—	*+109*
	Voted ...	...	525	577	+52	+75	−23
E. MISCELLANEOUS CIVIL CHARGES:							
E 1. Customs	Voted ...	...	225	217	−8	—	−8
E 2. Taxes on Income	Voted ...	...	375	1,261	+886	+975	−89
E 3. Forest	Non-voted S.	...	*75*	*4*	*−71*	—	*−71*
	Voted ...	...	—	4	+4	+75	−71
E 4. General Administration (India)	Non-voted O. ...	*2,025*					
	Non-voted S. ...	*2,475*	*4,500*	*4,340*	*−160*	—	*−160*
	Voted ...	...	3,975	2,657	−1,318	−1,275	−43
E 5. Justice	Non-voted O. ...	*4,050*					
	Non-voted S. ...	*−900*	*3,150*	*3,087*	*−63*	—	*−63*
E 6. Jails and Convict Settlements	Non-voted S.	...	*450*	*400*	*−50*	—	*−50*
	Voted ...	...	75	496	+421	+450	−29
E 7. Police	Non-voted S.	...	*75*	*4*	*−71*	—	*−71*
	Voted ...	...	225	160	−65	—	−65
E 8. Ports and Pilotage	Non-voted O. ...	*75*					
	Non-voted S. ...	*375*	*450*	*732*	*+282*	—	*+282*
E 9. Scientific Departments ...	Non-voted O. ...	*675*					
	Non-voted S. ...	*1,350*	*2,025*	*2,006*	*−19*	—	*−19*
	Voted ...	...	4,125	4,926	+801	+1,575	−774
E 10. Medical	Non-voted O. ...	*1,050*					
	Non-voted S. ...	*−825*	*225*	*888*	*+663*	—	*+663*
	Voted ...	...	450	482	+32	+75	−43
E 11. Public Health	Non-voted S.	...	*225*	*179*	*−46*	—	*−46*
	Voted ...	...	2,925	3,859	+934	+1,275	−341

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Note.—The expenditure recorded against certain heads of account in this Grant includes charges for furlough pay. These charges cannot usually be forecasted when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

A 1.—Saving due to vacancies left unfilled.

B 1.—Announcements made by His Excellency the Governor-General and questions relating to the Round-Table Conference have led to exceptionally heavy telegraphing during the year.

B 4.—"Voted" excess caused by exceptional law charges.

B 3 and 4.—Excesses could have been covered by savings under B 1 "Postage and Telegrams to India" as modified.

E 2.—Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the Budget was framed.

E 4.—An account for printing examination papers was delayed beyond the end of the year, causing the larger part of the "Voted" saving.

E 6.—Excess mainly due to the leave pay of an officer (see note).

E 8.—Expenditure consists solely of leave pay of officers (see note).

E 9.—"Voted" excess due to expenditure on "Karosthi Inscriptions." At the time the Budget was framed, it was expected that these payments would be made in 1928–9.

E 10.—"Non-voted" expenditure consists solely of leave pay of officers (see note).

E 11.—Subscriptions have been paid to the International Bureau of Public Health for 1928 and 1929 while Budget provision was made for one subscription only. The remaining part of the "Voted" excess has been caused by increased expenditure on the Indian Pilgrimage Agency at Jeddah.

GRANT No. 84—*cont.*				Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
E. MISCELLANEOUS CIVIL CHARGES—*cont.*								
E 12. Agriculture	Non-voted	...	...	—	*12*	*+12*	—	*+12*
	Voted	...	...	4,125	125	−4,000	−3,000	−1,000
E 13. Aviation	Non-voted	S...	...	*75*	*16*	*−59*	—	*−59*
	Voted	...	...	225	171	−54	+75	−129
E 14. Miscellaneous Departments ...	Non-voted	...	...	*375*	*353*	*−22*	—	*−22*
	Voted	...	...	4,200	3,019	−1,181	−1,050	−131
E 15. Mint	Voted	...	...	75	6	−69	—	−69
E 16. Stationery and Printing ...	Voted	...	...	8,400	7,507	−893	−375	−518
Deduct contribution by Home Government.	Voted	...	...	3,450	3,496	−46	—	−46
Miscellaneous:								
E 17. International Labour Conference.	Non-voted O.	...	*975*					
	Non-voted S.	...	*300*	*1,275*	*1,248*	*−27*	—	*−27*
	Voted	...	...	2,025	1,019	−1,006	−975	−31
E 18. Meteorological Conferences ...	Non-voted O.	...	*450*					
	Non-voted S.	...	*75*	*525*	*494*	*−31*	—	*−31*
	Voted	...	...	75	—	−75	−75	—
E 19. International Conference for the Safety of Life at Sea ...	Non-voted O.	...	*600*					
	Non-voted S.	...	*600*	*1,200*	*1,159*	*−41*	—	*−41*
E 20. Conference on Economic Statistics.	Non-voted	S.	...	*75*	*16*	*−59*	—	*−59*
E 21. Conference on Import and Export Prohibitions.	Non-voted	S.	...	*75*	*49*	*−26*	—	*−26*
E 22. Counterfeiting Conference ...	Non-voted	S.	...	*75*	*58*	*−17*	—	*−17*
E 23. Treatment of Foreigners Conference.	Non-voted	S.	...	*375*	*379*	*+4*	—	*+4*
E 24. Codification of International Laws Conference.	Non-voted	S.	...	*225*	*25*	*−200*	—	*−200*
	Voted	...	...	—	—	—	+150	−150
E 25. Imperial Conference ...	Non-voted	S.	...	*525*	*198*	*−327*	—	*−327*
E 26. Contribution, Overseas Mechanical Transport Fund.	Voted	...	...	—	1,500	+1,500	+1,500	—
E 27. Royal Commission on Agriculture.	Voted	...	...	—	42	+42	+75	−33
E 28. Indian Statutory Commission	Non-voted O.	...	*9,375*					
	Non-voted S.	...	*2,025*	*11,400*	*11,490*	*+90*	—	*+90*
	Voted	...	...	1,200	1,606	+406	+675	−269
E 29. Indian Central Committee ...	Non-voted O.	...	*2,550*					
	Non-voted S.	...	*1,050*	*3,600*	*3,595*	*−5*	—	*−5*
	Voted	...	...	9,450	9,219	−231	—	−231
E 30. Royal Commission on Labour	Non-voted	S.	...	*3,900*	*3,998*	*+98*	—	*+98*
	Voted	...	...	975	25	−950	−825	−125
E 31. Indian Forestry Committee ...	Voted	...	...	—	374	+374	+375	−1
E 32. Haj Enquiry	Voted	...	...	—	149	+149	+150	−1
E 33. Other Commissions and Committees.	Non-voted O.	...	*750*	—	—	—	—	—
	Non-voted S.	...	*−750*					
	Voted	...	...	225	—	−225	−225	—
E 34. Secret Service Expenditure ...	Non-voted O.	...	*7,050*					
	Non-voted S.	...	*975*	*8,025*	*8,000*	*−25*	—	*−25*
E 35. Grant-in-aid	Voted	...	...	1,275	1,250	−25	—	−25
E 36. Relief and repatriation of destitute Indians.	Voted	...	...	975	862	−113	−75	−38
E 37. Other Charges	Non-voted	...	...	*1,800*	*1,530*	*−270*	—	*−270*
	Voted	...	...	5,700	6,922	+1,222	−450	+1,672
Totals	Non-voted O	...	*137,400*					
	Non-voted S.	...	*14,175**	*151,575*	*149,101*	*−2,474*	—	*−2,474*
	Voted	...	...	123,375	120,408	−2,967	—	−2,967

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 12. Liability for contributions for which Budget provision amounting to £3,937 was made has been taken over by the Imperial Bureau of Agricultural Research.

E 13. Charges had been anticipated for a share of the services of an Air Ministry officer as Officer-in-Charge, Karachi Civil Aerodrome. The final saving resulted from delay in his joining the post.

E 14. The votable saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.

E 16. Savings have been made from the estimated requirements for stationery for the India Office and from the provision for cypher codes, the latter in consequence of delay in completion.

E 17. Delegates to the Conference were not known when the Budget was framed and estimates were based therefore on the experience of previous years.

E 24. Charges for this Conference were delayed until 1930-1.

E 25. Estimate leading to supplementary appropriation framed before particulars of expenditure involved were available.

E 26. Information of this expenditure was not available when the Budget was framed.

E 28. The amount of the Budget provision was fixed in India.

E 30. The Budget estimate was made before it was known that the inquiry into labour in India would take the form of a Royal Commission.

E 31 and 32. Information of this expenditure was not available when the Budget was framed.

E 37. The reappropriation from this subhead was made during March 1930, at which time a saving of about £800 was anticipated. At a later date the Secretary of State sanctioned the writing-off against Indian revenues, as irrecoverable, of the amount of the loan (£2,000) made in 1923 to assist in the production of the film-lecture "Romantic India" (vide letter from India Office to Finance Department of Government of India, dated 28th May 1930, No. A.G. 5879). The resulting excess is more than counterbalanced by savings under other subheads.

* Advised 29th March 1930.

Non-voted Expenditure.

		£	Grant. £	Expenditure. £	Expenditure compared with Grant: Less than granted. £	More than granted. £
ECCLESIASTICAL:						
Sundry items...	O.	75	600	385	215	—
	S.	525*				
POLITICAL:						
Sundry items...	O.	18,900	20,400	29,968	—	9,568
	S.	1,500†				
WATCH AND WARD:						
Sundry items...	O.	1,050	1,350	1,078	272	—
	S.	300‡				
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the family of the late Maharajah Duleep Singh.	O.	8,475	9,300	8,672	628	—
	S.	825†				
Members of the Bengal Nizamut family...	O.	450	525	461	64	—
	S.	75†				

Military Expenditure (Non-voted).

ARMY:						
Payments to War Office for British Troops serving in India ...			1,400,025	1,400,000	25	—
Discharge Gratuity and Deferred Pay of British Troops.	O.	51,000	57,600	57,479	121	—
	S.	6,600				
Vocational training of British Troops ...	O.	45,000	33,000	28,319	4,681	—
	S.	−12,000				
Furlough Allowances and Voyage Pay of British Troops serving in India.	O.	169,800	167,100	164,845	2,255	—
	S.	−2,700				
Furlough Allowances:						
Indian Army Regimental	O.	240,000	267,000	260,416	6,584	—
	S.	27,000				
National Health Insurance	O.	39,225	39,975	39,920	55	—
	S.	750				
(1) Unemployment Insurance	O.	81,975	113,925	110,924	—	2,999
	S.	31,950				
Contributory Pensions Act, 1925 ...	O.	117,600	119,775	119,760	15	—
	S.	2,175				
Marriage Allowances and Allotments:						
(2) British Troops	O.	429,900	380,100	389,655	—	9,555
	S.	−49,800				
Indian Army	O.	25,200	22,800	21,830	970	—
	S.	−2,400				
Consolidated Clothing Allowances ...		...	2,400	455	1,945	—
Pay of Second Lieutenants on appointment		...	6,900	5,944	956	—
Indian Regiments serving in the Colonies	S.	...	1,050	1,021	29	—
Fighting Units: Miscellaneous ...	O.	900	1,500	1,109	391	—
	S.	600				
Educational and Instructional Charges ...	O.	63,000	59,100	59,339	—	239
	S.	−3,900				
Furlough Allowances:						
Indian Army Service Corps	O.	49,800	67,800	65,724	2,076	—
	S.	18,000				
Royal Army Service Corps	O.	900	—	—	—	—
	S.	−900				
Miscellaneous Army Charges: Supply and Transport.	O.	2,100	8,100	8,051	49	—
	S.	6,000				
(3) Medical Services: Furlough Allowances and miscellaneous expenditure.	O.	108,000	118,200	107,998	10,202	—
	S.	10,200				
Miscellaneous Administrative Services: Furlough Allowances and Miscellaneous expenditure ...			9,900	8,208	1,692	—
Veterinary: Furlough Allowances and miscellaneous expenditure.	O.	3,000	3,300	2,919	381	—
	S.	300				
Arsenals: Furlough Allowances and miscellaneous expenditure.	O.	25,500	33,900	33,496	404	—
	S.	8,400				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

Political.—A charge for the civil share of the Aden contribution for the three years ended 1929–30, caused an excess of £9,000.

(1) Excess caused by an increase over estimates in the number of British soldiers discharged after Indian service.

(2) Variation of expenditure from appropriation reflects variations made, at the requests of the soldiers concerned, in the amounts deducted from pay for voluntary allotments.

(3) Saving caused by exceptionally small payments for officer's leave pay during the last part of the year.

* Advised 11th March 1930. † Advised 15th February 1930. ‡ Advised 21st February 1930.

Military Expenditure (Non-voted)—*cont.*

ARMY—*cont.*		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous expenditure.	S. ...	...	*825*	*763*	*62*	—
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	O. ...	*75*	*3,300*	*3,602*	—	*302*
	S. ...	*3,225*				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	*3,600*	*3,530*	*70*	—
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	*300*	*272*	*28*	—
Staff: Furlough Allowances and miscellaneous expenditure.	O. ...	*74,100*	*83,700*	*86,254*	—	*2,554*
	S. ...	*9,600*				
Stores taken to India with Troops:						
Clothing	...	...	*12,000*	*11,269*	*731*	—
(1) Ordnance	...	...	*31,500*	*36,152*	—	*4,652*
Gratuities and Allowances to surplus Officers of the Indian Army.	S. ...	...	*75*	*13*	*62*	—
Contributions towards Aden Expenditure	O. ...	*250,050*	*241,050*	*241,000*	*50*	—
	S. ...	*—9,000*				
Sea Transport	O. ...	*555,600*	*555,900*	*547,403*	*8,497*	—
	S. ...	*300*				
Land Transport	O. ...	*900*	—	—	—	—
	S. ...	*—900*				
Miscellaneous—Effective	O. ...	*19,800*	*18,000*	*17,708*	*292*	—
	S. ...	*—1,800*				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O. ...	*1,170,600*	*1,218,750*	*1,218,031*	*719*	—
	S. ...	*48 150*				
(2) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O. ...	*1,980,000*	*1,932,000*	*1,947,679*	—	*15,679*
	S. ...	*—48,000*				
Wound Pensions and Gratuities ...	... ...	...	*12,900*	*12,840*	*60*	—
Miscellaneous Pensions	O. ...	*225,900*	*228,975*	*226,162*	*2,813*	—
	S. ...	*3,075*				
Indian Military Service Family Pensions	O. ...	*242,100*	*238,500*	*235,819*	*2,681*	—
	S. ...	*—3,600*				
Miscellaneous—Non-Effective	O. ...	*14,100*	*12,600*	*9,678*	*2,922*	—
	S. ...	*—1,500*				
Totals—Army	O. ...	*7,461,750*	*7,507,425*	*7,491,587*	*Net saving*	*£15,838*
	S. ...	*45,675*				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	O. ...	*108,000*	*106,275*	*106,250*	*25*	—
	S. ...	*—1,725*				
Discharge Gratuities	O. ...	*2,025*	*900*	*881*	*19*	—
	S. ...	*—1,125*				
Furlough and Voyage Pay	O. ...	*8,100*	*10,200*	*9,888*	*312*	—
	S. ...	*2,100*				
National Health Insurance	... ...	...	*1,200*	*1,200*	—	—
Unemployment Insurance	O. ...	*3,000*	*1,275*	*1,234*	*41*	—
	S. ...	*—1,725*				
Contributory Pensions Act, 1925 ...	S. ...	...	*3,600*	*3,600*	—	—
Marriage Allowances and Allotments ...	O. ...	*72,000*	*75,900*	*76,298*	—	*398*
	S. ...	*3,900*				
Consolidated Clothing Allowances ...	O. ...	*2,100*	*1,200*	*1,183*	*17*	—
	S. ...	*—900*				
(3) Cost of Sea Transport	O. ...	*27,525*	*20,700*	*15,428*	*5,272*	—
	S. ...	*—6,825*				
Stores taken to India...	O. ...	*2,100*	*825*	*615*	*210*	—
	S. ...	*—1,275*				
Miscellaneous	O. ...	*900*	*450*	*372*	*78*	—
	S. ...	*—450*				
Air Ministry: Non-Effective Charges ...	O. ...	*16,500*	*15,300*	*15,200*	*100*	—
	S. ...	*—1,200*				
Totals—Royal Air Force ...	O. ...	*247,050*	*237,825*	*232,149*	*Net saving*	*£5,676*
	S. ...	*—9,225*				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess due to change in scale of machine guns taken to India by units and to valuation of equipment in possession of two units at a higher percentage of original cost than usual.

(2) Commutations of pensions in 1929–30 exceeded normal.

(3) Saving due to delay by Air Ministry in claiming amounts due.

Military Expenditure (Non-voted)—*cont.*

		£	Grant. £	Expenditure. £	Expenditure compared with Grant. Less than granted. £	More than granted. £
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.		*100,200*	*100,200*	*100,011*	*189*	—
Royal Indian Marine Furlough Pay ...	O. ...	*13,200*	*14,100*	*14,100*	—	—
	S. ...	*900*				
(1) Sundry items	O. ...	*6,000*	*6,600*	*7,701*	—	*1,101*
	S. ...	*600*				
(2) Royal Indian Marine Retired Pay ...	O. ...	*48,600*	*52,200*	*53,869*	—	*1,669*
	S. ...	*3,600*				
Indian Navy Retired Pay	O. ...	*225*	*150*	*88*	*62*	—
	S. ...	*−75*				
Totals—Marine	O. ...	*168,225*	*173,250*	*175,769*	*Net excess £2,519*	
	S. ...	*5,025*				
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay... ...	O. ...	*16,050*	*24,000*	*22,097*	*1,903*	—
	S. ...	*7,950*				
TOTAL MILITARY EXPENDITURE	O. ...	*7,893,075*	*7,942,500*	*7,921,602*	*Net saving £20,898*	
	S. ...	*49,425**				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Expenditure in connection with the instruction of Royal Indian Marine personnel caused the excess.
(2) Commutations of pensions in 1929–30 exceeded normal.

* Advised 14th March 1930.

Railway Capital Account.

	Grant. £	Expenditure. £	Excess + Saving − £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
CONSTRUCTION OF STATE RAILWAYS:					
STATE RAILWAYS WORKED BY THE STATE:					
(1) Miscellaneous	—	−80	−80	—	−80
STATE RAILWAYS WORKED BY COMPANIES:					
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works	225,000	126,278	−98,722	−85,500	−13,222
General Purposes	37,500	50,950	+13,450	+15,750	−2,300
Bengal-Nagpur Railway:					
Works	900,000	879,039	−20,961	−19,200	−1,761
General Purposes	187,500	190,564	+3,064	+3,600	−536
Bengal and North-Western Railway:					
Works	45,000	73,624	+28,624	+38,400	−9,776
General Purposes	75,000	67,827	−7,173	—	−7,173
Bombay, Baroda, and Central India Railway:					
Works	562,500	451,775	−110,725	−119,100	+8,375
General Purposes	187,500	191,900	+4,400	+10,500	−6,100
Madras and Southern Mahratta Railway:					
Works	585,000	487,629	−97,371	−67,500	−29,871
General Purposes	225,000	201,630	−23,370	−19,200	−4,170
Rohilkund and Kumaon Railway:					
Works	12,750	13,051	+301	+1,650	−1,349
General Purposes	13,500	11,458	−2,042	—	−2,042
South Indian Railway:					
Works	562,500	422,072	−140,428	−60,000	−80,428
General Purposes	187,500	180,545	−6,955	+4,200	−11,155
Undistributed Allotment:					
Deduction for anticipated savings	−75,000	—	+75,000	+75,000	—
Totals ... Voted ...	3,731,250	3,348,342	−382,908	−221,400	−161,508
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:					
Southern Punjab Railway Purchase price. Voted Original ...	5,270,025	5,256,631	−13,394	—	−13,394

EXPLANATION of the causes of variation between Expenditure and Grant.

(1) Proceeds of sale of furniture formerly owned by Burma Railways Company.

GRANT No. 95:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	Non-voted O. ...	*3,225*	*6,300*	*6,323*	*+23*	—	*+23*
	Non-voted S. ...	*3,075**					
	Voted	—	982	+982	+1,275*	−293	

* Advised, Public Works Branch No. A.G. 19 (2), 21st March 1930.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
27th February 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929-30.

GRANT No. XXXVI.			Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted		1,125	215	−910	−750	−160
(2) GENERAL ADMINISTRATION (*Reserved*):							
Equipment Allowance and Motor Car Grant of Governor, &c.	Non-voted	O. *6,615* / S. *−2,115**	*4,500*	*4,420*	*−80*	—	*−80*
Leave salaries, &c.	Non-voted	O *420* / S. *180**	*600*	*235*	*−365*	—	*−365*
University subventions	Voted		675	594	−81	+15	−96
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted		75	470	+395	+405	−10
	Non-voted S.		*510†*	*500*	*−10*	—	*−10*
(4) JAILS (*Reserved*):							
Leave salaries	Voted		150	354	+204	+210	−6
(5) POLICE (*Reserved*):							
Sundry items	Voted		30	—	−30	—	−30
	Non-voted O. *30* / S. *−30‡*		—	—	—	—	—
(6) SCIENTIFIC DEPARTMENTS (*Transferred*):							
"Flora of Madras"	Voted		375	—	−375	—	−375
(7) MEDICAL (*Transferred*):							
Leave salaries and deputation pay.	Voted		495	458	−37	—	−37
(8) CIVIL WORKS (*Transferred*):							
Law Charges in connection with an appeal from India.	Voted		375	28	−347	−345	−2
(9) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment, &c.	Voted		—	243	+243	+270	−27
	Non-voted O. *7,425* / S. *9,000§*		*16,425*	*16,345*	*−80*	—	*−80*
Totals	Non-voted O. *14,490* / S. *7,545*		*22,035*	*21,500*	*−535*	—	*−535*
	Voted		3,300	2,362	−938	−195‖	−743

* Vide Madras Government Order No. R. 297, dated 12th March 1930.
† " " " " " R. 448, dated 28th March 1930.
‡ " " " " " R. 420, dated 25th March 1930.
§ " " " " " R. 335, dated 14th March 1930.
‖ " " " " " R. 119, dated 19th February 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) In two appeal cases, provision for which was made in the Grant, the main expenditure was delayed beyond the end of the financial year.

(2) Non-voted.—The supplementary appropriation under "Leave Salaries, &c." was obtained to meet the cost of passages of two A.D.C.'s and £44 of this £180 provision appears as a saving. The larger part of the saving (£321) has been made from the original provision, the amount of which was fixed in India, for leave allowances. Voted.—The claim to subvention due was delayed by one university beyond the end of the financial year.

(3) "Voted" excess caused by expenses of appeal case regarding which no information was available when Budget estimates were framed.

(4) Excess caused by extension of leave of an Assistant Surgeon.

(5) The cost of training officers under Scotland Yard Scheme, for which the "Voted" provision was made, has been met by the High Commissioner.

(6) Delay in completion of "Flora of Madras," Part II, prevented payment in the financial year.

(8) Delay in the hearing of an appeal caused postponement of the main expenditure beyond the end of the financial year.

(9) Excess due to the reclassification as "Voted" of charge for the pension of a commissioned departmental officer after the Budget estimates were framed.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929-30.

GRANT No. 33.

		Grant.	Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
		£	£	£	£	£
(1) LAND REVENUE (*Reserved*):						
Law Charges in connection with Appeals from India.	Voted	—	11	+11	+30	−19
(2) GENERAL ADMINISTRATION (*Reserved*):						
Subventions to Universities, Leave Salaries and Sundry items.	Non-voted S.	*750**	*570*	*−180*	—	*−180*
	Voted	825	571	−254	−75	−179
(3) ADMINISTRATION OF JUSTICE (*Reserved*):						
Sundry items	Voted	75	66	−9	—	−9
(4) POLICE (*Reserved*):						
Outfit Allowances	Non-voted	*75*	*60*	*−15*	—	*−15*
(5) SUPERANNUATION (*Reserved*):						
Portion of pensions of Military officers in respect of civil employment.	Non-voted O. *15,225*	*29,250*	*29,241*	*−9*	—	*−9*
	Non-voted S. *14,025**					
	Voted	75	39	−36	—	−36
Totals	Non-voted O. *15,300*	*30,075*	*29,871*	*−204*	—	*−204*
	Non-voted S. *14,775*					
	Voted	975	687	−288	−45*	−243

* *Vide* Finance Department, No. P. 89-Bud., dated 7th March 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess caused by expenditure delayed from previous year.

(2) Non-voted.—Saving caused by alteration, after the estimate leading to the supplementary appropriation had been fixed, in the period during which the leave pay of an officer was chargeable to the Province. Voted.—Saving occurred in the provision for leave pay. The estimate leading to this provision was based on the experience of previous years as a leave programme was not available.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY.
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929–30.

GRANT No. 29.

			Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted ...	...	1,125	506	−619	−525†	−94
(2) IRRIGATION (*Reserved*):							
Law Charges in connection with an Appeal from India.	Voted ...	...	375	34	−341	+45*	−386
(3) GENERAL ADMINISTRATION (*Reserved*):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	Non-voted O.	*1,600*	*1,950*	*1,970*	*+20*	—	*+20*
	Non-voted S.	*350**					
	Voted ...	...	225	22	−203	−21*	−182
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	675	608	−67	+21*	−88
(4) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted ...	..	75	50	−25	—	−25
(5) POLICE (*Reserved*):							
Sundry items	Non-voted O.	*421*	*39*	*30*	—	—	—
	Non-voted S.	*−391**					
(6) EDUCATION (*Transferred*):							
Law Charges in connection with an Appeal from India.	Voted ...	...	—	23	+23	+30*	−7
(7) MEDICAL:							
Leave salary (*Transferred*) ...	Voted ...	...	900	389	−511	−450*	−61
(8) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted O.	*7,900*	*26,475*	*26,226*	*−249*	—	*−249*
	Non-voted S.	*18,575**					
	Voted	...	—	336	+336	+375*	−39
Rounding ...	Non-voted	...	*−21*	—	*+21*	—	*+21*
Totals	Non-voted O.	*9,900*	*28,434*	*28,226*	*−208*	—	*−208*
	Non-voted S.	*18,534*					
	Voted ...	...	3,375	1,968	−1,407	−525†	−882

* Vide Finance Department No. 1436-F.B., dated 11th March 1930.
† Vide Finance Department No. 913-F.B., dated 21st February 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by delay in appeal cases, which had the effect of postponing the main expenditure beyond the end of the financial year.
(2) Saving caused by the payment of the Secretary of State's costs in an appeal case by the losing party in the appeal.
(3) Heads of Provinces: Non-voted.—Excess caused by charge accepted from the Army Agents for pay of an officer appointed A.D.C. Pay was continued by the Agents beyond the date of the officer's embarkation for India. Voted.—Saving occurred in provision for leave salaries. Miscellaneous: The claim to subvention due was delayed by one University beyond the end of the year.
(6) Excess caused by expenditure delayed from previous year.
(7) The amount of the provision was fixed by the Government of Bengal.
(8) "Voted" excess caused by the classification as "Voted" of certain pensions for which provision had been made in the Budget, in accordance with an earlier classification, as "Non-voted."

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929–30.

GRANT No. 10.

		£	Grant. £	Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with Appeals from India.	Voted O.	705	825	1,027	+202	—	+202
	Voted S.	120*					
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave Allowance of the Governor	Non-voted S.	...	*522*†	*520*	*−2*	—	*−2*
Subventions to Universities ...	Voted ...	...	705	687	−18	+105	−123
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals, and sundry items.	Voted O.	375	450	352	−98	—	−98
	Voted S.	75*					
(4) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of prisoners ...	Voted O.	150	222	186	−36	+3	−39
	Voted S.	72*					
(5) POLICE (*Reserved*):							
Outfit Allowances	Non-voted	...	*75*	*30*	*−45*	—	*−45*
(6) EDUCATION (*Transferred*):							
Leave Allowance of an officer ...	Voted ...	...	—	237	+237	+300	−63
(7) MEDICAL (*Transferred*):							
Leave Allowances of officers ...	Non-voted S.	...	*75*†	*61*	*−14*	—	*−14*
	Voted ...	...	—	285	+285	+300	−15
(8) SUPERANNUATION (*Reserved*):							
Portions of pensions of Military Officers in respect of civil employment.	Non-voted O.	*2,775*					
	Non-voted S.	*225*†	*5,490*	*5,477*	*−13*	—	*−13*
	Non-voted S.	*2,490*‡					
	Voted ...	...	75	447	+372	+375	−3
Totals ...	Non-voted O.	*2,850*					
	Non-voted S.	*3,312*	*6,162*	*6,088*	*−74*	—	*−74*
	Voted O.	2,010					
	Voted S.	267*	2,277	3,221	+944	+1,083§	−139

* Voted by the Legislative Council on 24th February 1930.
† Vide Finance Department No. 256 C., dated 17th January 1930.
‡ Vide Finance Department No. 746 C., dated 20th February 1930.
§ From High Commissioner's portion of the Grant, vide Finance Department No. B 402/X-322, dated 25th January 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess caused by the hearing of an appeal earlier than had appeared probable when estimates were framed. The excess could have been met from savings available within the Grant under the remaining heads controlled by the Secretary of State.
(2) Voted.—The claim to subvention due was delayed by one University beyond the end of the year.
(3) Saving made from provision for expenditure on an appeal case. An accurate forecast of the cost of an appeal is not possible.
(6) and (7) Voted.—Information that leave would be granted to the officers whose pay is represented by the expenditure recorded against these heads was not available when the Budget estimates were made.
(8) Voted.—Excess caused by the reclassification as "Voted" of pensions for which provision was made in the Budget, in accordance with an earlier classification, as "Non-voted," and to a charge, unforeseen when the Budget was framed, for the provincial share of the pension of a warrant officer from 1922 to 1924.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929–30.

GRANT No. 37:

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
Sundry items	Non-voted S.	...	*69*	*67*	*−2*	—	*−2*
	Voted O.	525	555	485	−70	—	−70
	Voted S.	30					
(2) ADMINISTRATION OF JUSTICE (*Reserved*):							
Law Charges in connection with Appeals from India, &c.	Voted O.	450	750	496	−254	—	−254
	Voted S.	300					
(3) JAILS AND CONVICT SETTLEMENTS (*Reserved*):							
Maintenance of a prisoner ...	Voted ...	...	150	93	−57	—	−57
(4) POLICE (*Reserved*):							
Outfit allowances of officers on appointment.	Non-voted O.	*75*	*60*	*60*	—	—	—
	Non-voted S.	*−15*					
(5) MEDICAL (*Transferred*):							
Leave allowances, &c. ...	Voted O.	525	1,500	1,476	−24	—	−24
	Voted S.	975					
(6) SUPERANNUATION (*Reserved*):							
Pensions of military officers in respect of civil employ.	Non-voted O.	*5,550*	*41,775*	*41,760*	*−15*	—	*−15*
	Non-voted S.	*36,225*					
	Voted ...S.	...	75	65	−10	—	−10
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted O.	*5,625*	*41,904*	*41,887*	*−17*	—	*−17*
	Non-voted S.	*36,279*					
	Voted O.	1,650	3,030	2,615	−415	—	−415
	Voted S.	1,380					

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

(7) HYDRO-ELECTRIC SCHEME: Uhl River Project: Capital Expenditure (*Transferred*):							
Leave pay	Non-voted S.	...	*30*	*29*	*−1*	—	*−1*
TOTALS	Non-voted O.	*5,625*	*41,934*	*41,916*	*−18*	—	*−18*
	Non-voted S.	*36,309**					
	Voted O.	1,650	3,030	2,615	−415	—	−415
	Voted S.	1,380*					

* Vide Punjab Government telegram No. 10065 B., dated 22nd March 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.
(2) Saving made from provision for expenditure on appeal cases. Accurate forecasts of the cost of appeals are not possible.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929–30.

Part.		Voted.					Non-Voted.					
		Grant.	Actual Expenditure.	Excess + or Saving −	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −	Final appropriation.	Actual Expenditure.	Excess + or Saving −	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or −
		£	£	£	£	£	£	£	£	£	£
A	1 LAND REVENUE (*Reserved*): Sundry items	375	47	−328	−225*	−103	—	—	—	—	—
B	2 GENERAL ADMINISTRATION (*Reserved*): Sundry items	600	547	−53	+30*	−83	O. — S. 900† = *900*	*843*	*−57*	—	*− 57*
B	3 POLICE (*Reserved*): Sundry items	—	—	—	—	—	O. 975 S. 525† S. 150‡ S. 150§ = *1,800*	*1,751*	*−49*	—	*−49*
A	4 SUPERANNUATION (*Reserved*): Portions of pensions of Military Officers in respect of civil employment.	—	10	+10	+30*	−20	O. 14,550 S. 12,450† = *27,000*	*26,887*	*−113*	—	*−113*
	TOTAL £	975	604	−371	−165	−206	O. 15,525 S. 14,175 = *29,700*	*29,481*	*−219*	—	*−219*

* Vide Finance Department No. 1090 P.C. 29, dated 6th December 1929.
† Vide Finance Department No. 1091 P.C. 29, dated 6th December 1929.
‡ Vide Finance Department No. 27 P.C. 30, dated 31st January 1930.
§ Vide Finance Department No. 519 P.C. 30, dated 29th March 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving due to the appeal case for which provision was made having been settled out of Court.
(2) Voted —The claim to subvention due was delayed by one University beyond the end of the financial year.
(4) Voted.—Excess caused by the reclassification as "Voted" of a pension for which provision was made in the Budget, in accordance with an earlier classification, as "Non-voted."

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929–30.

GRANT No. 25.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or − £
(1) LAND REVENUE (*Reserved*):							
Law Charges in connection with appeals from India.	Voted O.	1,200	1,869	1,085	−784	—	−784
	Voted S.	669*					
(2) GENERAL ADMINISTRATION (*Reserved*):							
Leave allowances	Non-voted S.	...	*2,115*†	*2,114*	*−1*	—	*−1*
Subventions to Universities ...	Voted	... ...	399	365	−34	—	−34
(3) ADMINISTRATION OF JUSTICE (*Reserved*):							
Sundry items	Voted	... ...	102	65	−37	—	−37
(4) POLICE (*Reserved*):							
Outfit allowance	Non-voted	...	*102*	*30*	*−72*	—	*−72*
(5) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted O.	*3,900*	*7,608*	*7,578*	*−30*	—	*−30*
	Non-voted S.	*3,708*†					
Totals	Non-voted O.	*4,002*	*9,825*	*9,722*	*−103*	—	*−103*
	Non-voted S.	*5,823*†					
	Voted O.	1,701	2,370	1,515	−855	—	−855
	Voted S.	669					

* Voted by Legislative Council on 24th March 1930.
† *Vide* telegram No. 5695 F. (Finance Department), dated 20th March 1930.

EXPLANATIONS of the cause of variation between Expenditure and Grant.

(1) Provision was made for the whole cost of two appeal cases In consequence of delay in the hearing a part of the expenditure was postponed beyond the end of the financial year.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929-30.

GRANT No. 31.

				Grant.	Actual Expenditure.	Excess (+) or Saving (−).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or −
			£	£	£	£	£	£
(1) LAND REVENUE (*Reserved*):								
Sundry items	Voted ...	...	...	750	28	−722	−720*	−2
(2) GENERAL ADMINISTRATION (*Reserved*):								
Equipment allowance of Governor	Non-voted	S.	...	*120**	*120*	—	—	—
(3) POLICE (*Reserved*):								
Outfit allowance of Officers on appointment.	Non-voted		..	*75*	*60*	*−15*	—	*−15*
(4) SUPERANNUATION (*Reserved*):								
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	*3,300*	*9,900*	*9,857*	*−43*	—	*−43*
		S.	*6,600**					
	Voted	S.	...	240†	914	+674	+720*	−46
(5) MISCELLANEOUS (*Reserved*):								
University subventions ...	Voted ...		...	375	325	−50	—	−50
Totals	Non-voted	O.	*3,375*	*10,095*	*10,037*	*−58*	—	*−58*
		S.	*6,720**					
	Voted	O.	1,125	1,365	1,267	−98	—	−98
		S.	240†					

* *Vide* Finance Department No. 839 B/x, dated 14th March 1930.
† Voted by Legislative Council, 28th February 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Delay in an appeal case caused the postponement of the main expenditure in the case beyond the end of the financial year.
(4) Voted.—Excess caused by a charge, unforeseen when the Budget was framed, for the provincial share of the pension of an officer of the Indian Medical Department from January 1927, and by the reclassification as "Voted" of certain pensions for which provision was made in the Budget in accordance with an earlier classification as "Non-voted."
(5) The claim to subvention due was delayed by one university beyond the end of the financial year.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929-30.

GRANT No. 34.

			Grant. £	Actual Expenditure. £	Excess (+) or Saving (−). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or − £
(1) GENERAL ADMINISTRATION (*Reserved*):							
University subventions and sundry items.	Non-voted	S. ...	*150**	*110*	*−40*	—	*−40*
	Voted ...	..	225	140	−85	−45*	−40
(2) POLICE (*Reserved*):							
Leave pay	Non-voted	O. *450* / S. *300**	*750*	*710*	*−40*	—	*−40*
Sundry items	Voted ...	...	250	—	−250	—	−250
(3) MEDICAL (*Transferred*):							
Leave pay	Non-voted	S. ...	*675**	—	*−675*	—	*−675*
	Voted	S. ...	140*	190	+50	+70*	−20
(4) SUPERANNUATION (*Reserved*):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O. *3,000* / S. *6,450**	*9,450*	*9,387*	*−63*	—	*−63*
Rounding ...	Non-voted	...	*−50*	—	*+50*	—	*+50*
	Voted ...	...	25	—	−25	−25*	—
TOTALS	Non-voted	O. *3,400* / S. *7,575**	*10,975*	*10,207*	*−768*	—	*−768*
	Voted	O. 500 / S. 140	640	330	−310	—	−310

* Vide telegram No. 1177 F.B., dated 31st March 1930, from Chief Secretary to Government of Assam.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.

(2) Voted.—The provision under this head was inserted in India to meet the cost of printing the "History of the Assam Rifles."

(3) Non-voted.—The officer whose leave pay was represented by the appropriation of £675 was appointed substantively to a civil department and the issue of pay was transferred in consequence to the High Commissioner. Voted.—Expenditure represents the leave pay of an officer of the I.M.D. Information that this officer would take leave was not available in England when the Budget estimates were framed.

INDIA OFFICE,
November 1930.

SIDNEY TURNER,
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,
23rd January 1931.

W. A. STURDY,
Auditor.

No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1929 to 31st March 1930; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

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1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

I. Receipts and Expenditure under heads other than those relative to Military Services;
II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 23rd January 1931.

SECTION I.—NON-MILITARY SERVICES.

GENERAL.

Savings resulting from audit questions.

2. The total amount saved to Indian Revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £13,000.

Expenditure requiring sanction by Imperial Parliament.

3. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. It was stated in para. 3 of Section I of the last Report that the efforts to reach a comprehensive settlement of the various claims and counter-claims—major and minor—to which reference was made in paras. 4 and 5 of Section I of the Report on the Accounts for 1924–5, appeared to be nearing completion.

A further complication arose which delayed settlement, but I am now informed that this obstacle has been removed and that steps are about to be taken to obtain the necessary sanction.

Amendment of Rules.

4.—(i) Under Indian Army Regulations an Indian Medical Service officer below the rank of Colonel, appointed King's Honorary Physician or Surgeon, receives the brevet rank of Colonel, and becomes entitled to an allowance of 10*s.* 6*d.* a day until he retires or is promoted Colonel. The question whether the allowance was admissible to such officers, if in permanent civil employ, was raised by this Department in connection with leave salary certificates received from India which authorised the issue of 10*s.* 6*d.* a day throughout leave—including leave on half average pay—in this country, in addition to leave salary. It was decided that the allowance was admissible to officers in civil employ, and also that it should be issuable in full during leave under Civil Rules. Subsequently, on this Department bringing to notice certain anomalies that were occurring as the result of this decision, modifications were made which provided (1) that the allowance should be suspended when an officer officiated in, and drew the pay of, a post held substantively by an officer of higher rank, and (2) that the total emoluments drawn during leave should not exceed the maxima prescribed by the Civil Leave Rules.

(ii) The Civil Leave Rules provide that a military commissioned officer on transfer to permanent civil employ may receive a credit of leave in respect of his previous service under military rules, and that when such leave is taken the minimum leave salary shall be that prescribed by the military rules to which he was previously subject. The latter provision, which is derived from rules now superseded, enables a number of military officers in civil employ to draw leave salary during part of their leave at rates in excess of those to which they would otherwise be entitled. It was pointed out by this Department that in view of the liberalisation of the Civil Leave Rules, it appeared unnecessary to continue the concession, which gave rise to certain anomalies likely to occur with increasing frequency, and its withdrawal was suggested. After consulting the Government of India the Secretary of State accepted the suggestion in the case of future entrants, but existing rights were safeguarded.

(iii) Under Civil Service Regulations military officers in civil employ who remained subject to military leave rules were, like other officers in civil employ, not allowed to combine vacation with privilege leave so as to exceed the maximum period of privilege leave admissible to them. A corresponding restriction was through inadvertence omitted from the Fundamental Rules, which superseded Civil Service Regulations in 1922. Attention was drawn by this Department to this omission and the necessary amendment of the Rules has now been made.

Railway Capital Account.

Southern Punjab Railway. Termination of contract.

5. The right which the Secretary of State possessed of determining the contracts with the Southern Punjab Railway Company and acquiring the lines on the 31st December 1929 was exercised, the purchase price calculated in accordance with the contracts being £5,256,631 8*s*. Of this amount £3,300,000 only was paid during the year. The balance of £1,956,631 8*s*., payment of which was deferred until 30th April 1930 under the terms of the contract, was temporarily treated as Unfunded Debt.

As the lines were operated by the State-worked North-Western Railway, the agency work in this country was already in the hands of the High Commissioner.

Double application for funds by a Railway Company.

6. It is the usual practice of the Guaranteed Railway Companies to make advances to contractors supplying stores as each consignment is shipped to India. The Companies include the amounts of these advances in their applications for funds to the India Office, and the applications are submitted to this Department for scrutiny before payment is made. In the scrutiny of an application which covered several advances in respect of a contract for the supply of locomotive boilers, it was observed that the sum of these advances and those previously made largely exceeded the total contract price. On inquiry being made it was found that by inadvertence £32,136 had been included which had already been applied for and received by the Company, and this amount was accordingly deleted from their application. As other considerations than possible double payment to the contractors were involved, the matter was carefully examined in conference with the Company and agreed measures were devised to prevent similar occurrences in the future.

Concessions incorrectly granted to an officer on termination of agreement.

7. It came to notice in audit that an officer of some nine months' service who had been summarily dismissed for misconduct by one of the Guaranteed Railway Companies had been granted a free passage and six months' pay in lieu of notice. It was pointed out that action had been taken under a clause in the agreement which did not appear to be applicable, as dismissal for misconduct was governed by another clause which carried no entitlement to the concessions granted.

Correspondence ensued with the Company's Agent in India, and ultimately the Board confirmed the action taken, but issued instructions that any future cases should not be dealt with so leniently.

Freight charges.

8. Various questions were raised by this Department in connection with the rates of freight paid on shipments from this country by the Company-worked railways, which resulted in an aggregate saving during the year of £1,200.

Interest (Receipts).

Loans to Persia.

9. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923–4, together with other advances amounting in all to £2,367,270 1*s.* 8*d.*, from a Suspense Account to Revenue.

Negotiations for the settlement of these loans have been in progress for several years but have not yet reached completion.

Aviation.

Airship station, Karachi.

10. The amount of £3,152 under Aviation is the estimated cost paid to the Air Ministry of the purchase and installation of generating plant for the electric lighting of the civil aerodrome at Karachi. Accommodation for the plant was provided in the power-house at the airship station, which is at present under the control of the Air Ministry, necessitating a small extension of the building, the cost of which is included in the above-mentioned amount. The work was carried out by the Air Ministry, and the charge to Indian revenues is in accordance with the accepted policy of the Government of India to provide aerodromes and necessary equipment at Government expense. I have called for detailed vouchers in support of the charge.

In para. 19 of Section I of the Report for 1927–8 reference was made to the payment of £55,000 to the Air Ministry in respect of the cost of the mooring mast erected at the airship station at Karachi. Vouchers in support of this charge have not yet been furnished by the Air Ministry.

Miscellaneous (Receipts).

Expenditure in Persia.

11. In para. 7 of Section I of the last Report, I drew attention to an amount of £5,904, part of the expenditure incurred in raising and maintaining a force of tribesmen for police purposes in Persia in 1918–9, which had been written-off as irrecoverable. I stated that, in my opinion, this amount should equitably have been borne by the Imperial Government. The Government of India, as a result of my comment (with which they agreed), requested that the matter should be reopened with the Imperial Government. The Secretary of State in Council, who throughout the dispute had taken the view that the amount should not, in equity, be borne by Indian revenues, approached the Foreign Office, but that Department declined to reverse its previous decision.

Miscellaneous (Payments).

Secret Service.

12. £8,000 was placed at the disposal of the Secretary of State during 1929–30 for Secret Service. The amount actually expended was £6,945, and the balance in hand on 31st March 1930 was £1,920 18*s.* 7*d.*

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

Loss on a loan.

13. An amount of £2,000 is included in this heading on account of an advance in aid of production of the film lecture "Romantic India," which has been written-off as irrecoverable. I first drew attention to this advance in para. 29 of Section I of my Report on the Account for 1924–5, and have commented on the fact that it was still outstanding in each of my subsequent Reports. The advance was made without security and was to have been repaid within a year with interest at the rate of 6 per cent. per annum; the total amount lost, therefore, is about £3,000. The debtor is an American citizen and attempts have been made from time to time to effect recovery from him, but he has invariably protested that he was unable to meet this liability; the evidence available, however, seems to suggest that this is not the case and that there has been *mala fides* on his part. In any future similar cases it would appear to be desirable that some form of security should be obtained.

Extraordinary Receipts.

Reparations.

14. During the year 1929-30 the Dawes Plan for the payment by Germany of reparations under the Treaty of Versailles was superseded by the Young Plan. This plan definitely fixes the amount payable by Germany and the number and amount of the annuities by which this sum is to be liquidated. India is allocated 37 annuities, amounting approximately to 9 millions sterling. To arrive at the total amount which may be expected to accrue to Indian revenues, there must be added the amount received before the introduction of the scheme, approximately £1,000,000, and about £1,500,000 the surplus in India of liquidated enemy property, which it is now agreed is to be retained by India. The total to be received by India on the basis of this arrangement may thus be taken to be about 11½ million pounds. Under the Young Plan the annuity year runs from 1st April to the following 31st March, while under the Dawes Plan it ran from 1st September to 31st August. The transition was effected by setting off the amounts distributed by the Reparations Commission during the last five months of the Dawes annuity year ending 31st August 1929 against the Young annuity due for the year ending 31st March 1930. Under the Young Plan the amount for distribution among the various parts of the British Empire, excluding the United Kingdom, for the year ending 31st March 1930, was Reichmarks 53,100,000 or £2,602,941 3*s.* 5*d.*, of which India's share was £237,530 15*s.* The receipts during the year amounted to £245,173 15*s.* 10*d.*, of which £24,087 4*s.* 2*d.* was the amount received under the Dawes Scheme for March 1929. The whole of the remainder, £221,086 11*s.* 8*d.*, was treated as on account of the Young annuity for 1929-30, leaving a balance due of £16,444 3*s.* 4*d.*, which has since been received.

As by arrangement between the creditor Powers, the division of the German payments resulting from the Young Plan is accepted as a final settlement of all questions relating to deliveries already made by Germany in execution of the Treaty of Versailles, no adjustment will be made of the reparation receipts prior to the introduction of the Dawes Scheme, and consequently the provisional distribution of such receipts referred to in para. 9 of Section I of the Report on the Account for 1927-8 must now be regarded as final.

Remittances (Receipts).

Repatriation of refugees from India.

15. In para. 16 of Section I of the last Report, reference was made to expenditure incurred in India and in this country on the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Negotiations are still proceeding in regard to the amount of £3,426 17*s.* 5*d.* still outstanding.

Persian Gulf radio offices.

16. A moiety of the expenditure incurred in India in connection with the Persian Gulf radio offices is recoverable from the Imperial Government. In examining the Indian Schedules of expenditure for 1926-7, it was observed that no debits on account of pension contributions were included therein. I suggested that information should be obtained whether the Persian Gulf radio establishment was pensionable, and, if so, why no claim had been made in respect of pension contribution.

It having been ascertained that such contributions were properly recoverable, steps were taken to raise debits with effect from the year 1928-9, and the sum of £722 15*s.* has been recovered from the Foreign Office.

I have further suggested that, as the question was raised in audit in respect of the year 1926-7, claims should be preferred in respect of the years 1926-7 and 1927-8.

Adjustment of enemy debts.

17. The receipt of £278,894 7*s.* 11*d.* under Remittance is the refund in February 1930 by the Administrator of Austrian Property in the United Kingdom of the amount of £224,782 3*s*, the surplus proceeds of liquidated Austrian property in India, which was transferred to him in January 1924, plus £54,112 4*s.* 11*d.* simple interest on this amount from January 1924 to February 1930 at the average rate of interest earned during that period. The transfer in 1924 was made under the terms of the Anglo-Austrian

Convention of 1920 at a time when it was anticipated that the proceeds of Austrian property in England would not suffice to pay the whole of the claims of British nationals against Austria. As it was found eventually that these claims could be met in full, the amount transferred from India was not required and it was therefore refunded.

Appropriation Audit.

18. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under eight Grants, only one of which, Grant 84, related exclusively to expenditure by the Secretary of State.

19. Under Grant 84 (Voted) there was a saving of £2,967, i.e. 2·4 per cent. of the total provision of £123,375. The percentage saving has steadily decreased since 1925–6, when the figure was 20 per cent. There were, however, considerable differences between grant and expenditure under many of the individual subheads, the more important being:—

		£
E 4.	General Administration (India) - - -	saving 1,318
E 12.	Agriculture - - - - -	„ 4,000
E 14.	Miscellaneous Departments - - -	„ 1,181
E 17.	International Labour Conference - - -	„ 1,006
E 26.	Contribution, Overseas Mechanical Transport Fund	excess 1,500
E 37.	Other Charges - - - - -	„ 1,222

20. The excess of £150 on the final allotment of the Secretary of State under Grant 11 is covered by savings on the High Commissioner's allotment from the Grant.

21. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. Additional allotments of £900 and £150 were sanctioned under "India Office Establishment—A 1 Salaries" and "India Office Expenses—B 4 Miscellaneous expenditure" respectively but were not required. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

22. A new head of account, viz. "Gold Standard Reserve: Revenue Equalisation Fund" was opened under "Deposits and Advances" during the year in the following circumstances. Change in classification.

The Gold Standard Reserve, which was accumulated from the profits of the coinage of silver rupees and is designed primarily to maintain the external value of those coins, has been maintained since 1921–2 at a figure of £40,000,000, held partly in gold and partly in British Treasury Bills and other sterling securities. The assets are valued periodically, and it has been the practice since 1923–4 to transfer the surplus due to accrued interest and capital appreciation to "Revenue." The annual amounts so transferred varied between 1924 and 1929 from about 1¼ to 2 million pounds, and in order to avoid such wide fluctuation it has recently been decided that as from 1930–1 the amount to be taken to Revenue shall not exceed £1,600,000 (i.e. 4 per cent. interest on £40,000,000) plus half of any surplus in excess of that amount on the year's working. The other half will be funded to make good any deficiency in the event of the surplus falling below £1,600,000.

In 1929–30 the surplus amounted to £2,742,709 2*s.* 5*d.*, of which £2,300,000 was transferred to Revenue and the balance of £442,709 2*s.* 5*d.* set aside to form the nucleus of the Equalisation Fund.

SECTION II.—MILITARY SERVICES.

Capitation Rate on account of Indian regiments lent for service in the Colonies.

1. The pay, &c., of Indian regiments lent for service in the Colonies is recovered by means of a Capitation Rate calculated on data supplied by the Military Accounts Department in India. In 1929 it was discovered that an item in respect of messing allowance had been omitted in compiling the rate applicable to the quinquennium 1924–9, and that as a result about £1,700 has been short recovered in respect of the units serving abroad during that period.

As the general practice is to make no variations in, or special adjustment in respect of, this Capitation Rate when it has been agreed by both parties, it was found to be impossible to rectify this error, but the item has been included in the Rate for the succeeding quinquennium.

National Health Insurance Fund: Accumulated surplus.

2. Reference has been made in previous Reports to the question of India's share in the accumulated surplus of the Navy, Army and Air Force Insurance Fund, which was transferred to the Imperial Exchequer under the Economy Act of 1926, and in para. 9 of Section II of the last Report it was stated to have been agreed that the matter should be referred to arbitration.

After further actuarial investigation, however, it was found possible to settle the question at issue without recourse to formal arbitration, and the sum of £36,000, which was agreed as the amount due to Indian revenues, will be received in 1931–2.

Short recovery from the Imperial Government in respect of leave passage concession.

3. Indian Army officers were granted in February 1925 certain concessions relating to passages for themselves and their families. In the case of any such officers lent to foreign Governments a charge of Rs. 50 per mensem is made to cover the cost of the concessions. This rate was not fixed until 1928, but the method of recoupment had been decided some time earlier, and in June 1926 the Air Ministry were advised that a claim would be made on them in respect of officers employed by them in Iraq. When the rate was fixed it was communicated to the Air Ministry, who were informed that the necessary adjustment would be made with effect from the date of the concession, viz. February 1925. The Air Ministry, however, declined to accept liability prior to the date of warning—June 1926—and accepted liability only in respect of officers who entered their employ after that date. The claim to retrospection to February 1925 was waived by the India Office, but the Air Ministry were asked to reconsider their refusal to accept the charge as from June 1926 in respect of the officers in their employ at that time.

At this stage the correspondence came to my notice and I pointed out further arguments in support of the claim to retrospection to February 1925. While my remarks were under consideration a letter was received from the Air Ministry adhering to their decision to accept no responsibility for officers employed prior to June 1926. I thereupon suggested that this refusal to accept the compromise proposed by the India Office afforded an opportunity to press the full claim *de novo*, but this was negatived by the Secretary of State in Council. Some of the arguments supplied by me were, however, used to press the Air Ministry to accept the compromise, to which that Department ultimately agreed.

The cost of the passages involved between February 1925 and June 1926 amounted on the basis of the agreed rate to over £3,000, and as, to that extent, Indian revenues have received insufficient compensation for the employment by the Imperial Government of the officers concerned, it appears to me that in the spirit of section 27 (5) of the Government of India Act the case should be noted as one in which "money arising out of the revenues of India has been appropriated to purposes other than that to which they are applicable."

Aden.

4. The Military and Political Administration of Aden was transferred to the Imperial Government from 1st April 1927, from which date Indian revenues became liable in respect thereof for a contribution of £250,000 for three years and thenceforward of one-third of the actual cost subject to a maximum of £150,000 a year. In 1927–8 and 1928–9 the whole amount of £250,000 was charged to a military head, but in the Account for 1929–30

the sum of £9,000 has been charged under "Political" as representing India's share of the cost of Political administration at £3,000 a year for the three years ending 31st March 1930.

In para. 6 of Section II of the 1927–8 Report, mention was made of certain claims and counter-claims in respect of military charges for Aden. These consisted of:—

(1) A claim by the War Office against India in respect of the net overcharge in the Indian accounts of extra effective expenditure, for a number of years prior to 1st April 1927.

(2) A claim by India against the War Office, amounting to about £27,000, in respect of a moiety of the extra non-effective charges for the post-war period until 31st March 1927.

The claim under (1) was admitted by the India Office to be valid in principle, but that under (2) was disputed by the War Office, who held that it was barred by certain mutual undertakings between India and the Imperial Government in regard to the adjustment of arrear claims arising out of the circumstances of the war and post-war periods. A settlement of the dispute was eventually reached, under which India admitted the War Office claim under (1), in so far as it arose out of the accounts for 1925–6 and 1926–7, and abandoned that part of the claim under (2) which related to the period before 1925-6, amounting to over £25,000. The War Office, on their part, agreed that certain pensionary charges in respect of Indian troops maintained in India on behalf of the Imperial Government during the post-war periods, estimated to amount to about £40,000, liability for which they had previously contested, should be adjusted as a charge against the Imperial Government in the Non-Effective account.

The amount due to the War Office under (1) in respect of 1925–6 and 1926–7 was determined at £27,500 by the India Office and the War Office in consultation, but examination by this Department resulted in its reduction to £20,000 and adjustment on that basis was effected in 1930–1.

Incorrect issue of dependants' pensions.

5.—(i) Pensions issuable to the widows of officers who die from causes other than those arising from active service are contingent upon the means of the recipient. In this connection the question of eligibility was raised by this Department in certain cases, and as a result grants were withdrawn, withheld or reduced to the extent of about £160 per annum.

(ii) Pensions granted to relatives of officers killed in the Great War are also subject to a means limit. In a case which came under notice in this Department the pension proposed appeared to be in excess of the amount admissible, and as a result of further investigation it was reduced by £36 per annum.

(iii) Attention was drawn in audit to a case where a Royal Warrant compassionate grant of £16 made in respect of the son of a deceased officer should have been withdrawn on account of improvement in his pecuniary circumstances; the necessary action was accordingly taken.

(iv) In another case it was proposed that an educational allowance, up to a maximum of £35 per annum, should be granted to the widow of an officer in respect of her daughter. As the result of a suggestion by this Department further investigation was made, which showed that the regulations would not permit of the proposed grant.

Errors relating to commutation of pensions.

6. In two cases where officers had been allowed to commute part of their pension, it was pointed out by this Department that the capital amount issued had been computed on an erroneous age basis. Overpayments amounting to £88 were accordingly adjusted.

Pensions recoverable from the Imperial Government.

7. Attention was drawn in audit to the non-recovery from the Imperial Government of a wound pension of £100 a year granted to an officer in respect of service in the British Army prior to his transfer to the Indian Army. Arrears amounting to £281 were accordingly recovered and further issues are now being claimed currently as advised from India.

Payments to Imperial Government.

8. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

9. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in 1926-7, 1927-8 and 1928-9. These amounts are subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. The Indian and Imperial Governments have agreed that the question shall be referred to an independent tribunal.

10. War Office: for gratuities on death, discharge, &c.:—

£54,000 was advanced on this account in respect of payments during 1929-30 and £3,035 2*s.* 11*d.* was paid in respect of the balance due for 1928-9. The accounts for 1929-30 are now under examination.

11. War Office: on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment:—

The advance of £8,000 referred to in para. 20 of Section II of the last Report has been adjusted.

A further advance of £10,000 was made to the War Office in March 1930 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1928-9 and the first half of that of 1929-30. Detailed statements relating to the expenditure incurred during the period in question have been received from the War Office, but are not yet available for audit.

12. War Office: Sea Transport:—

The amount claimed in respect of trooping in 1928-9 was £336,844 7*s.* 1*d.*, against which advances amounting to £361,000 had been made; the balance of £24,155 12*s.* 11*d.* over advanced to the War Office has been adjusted against the advances in respect of the 1929-30 season.

The accounts for 1929-30 are at present under audit.

13. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards, but it is proposed that India's liability up to 31st March 1919 shall be covered by the agreement with the Imperial Government regarding the claims referred to in para. 3, Section I, of this Report.

Further progress has been made in regard to the adjustment of the accounts for post-war years, those relating to 1921-2, 1922-3 and 1923-4 having been agreed with the War Office since the date of my last Report.

A further advance of £1,158,485 in respect of the year 1929-30 was made to the War Office.

14. Air Ministry: for Effective Services in respect of personnel of the Air Force serving in India:—

An advance of £106,250 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India.

As in the case of the payment to the War Office for effective services, the payments made from 1st April 1926 are subject to adjustment. The question of the Air Force Capitation Rate is being dealt with in connection with that payable to the War Office, vide para. 9.

15. Air Ministry: for Non-Effective Services in respect of personnel serving in India:—

A further advance of £15,200 was made on this account during 1929-30. Previous advances have been made as follows: 1926-7, £45,000 (including arrear payments); 1927-8, £15,800; 1928-9, £14,800.

These advances are subject to adjustment when agreement has been reached as to the method of discharging India's liability for a share of the Non-Effective charges of Royal Air Force personnel in respect of service in India. An enquiry has been in progress for some years with a view to discharging this liability by a Capitation Rate, but no conclusions have yet been reached.

INDIA AUDIT OFFICE,
27th February 1931.

W. A. STURDY,
Auditor.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1929 to 31st March 1930.

MADRAS.

1. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVI) for Home expenditure.

2. Under Voted there was a relatively large difference between grant and expenditure under the majority of subheads, the most noticeable being a saving of £910 out of the Budget allotment of £1,125 under "Land Revenue—Law Charges in connection with appeals from India (reserved)."

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

BOMBAY.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the date on which modifications of the original provision were notified has been shown as a footnote to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 33) for Home expenditure.

3. Under Voted the net aggregate saving of £288 out of the Budget allotment of £975 was mainly attributable to the saving of £254 of the allotment of £825 under "General Administration—Subventions to Universities, Leave Salaries and Sundry Items (reserved)."

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

BENGAL.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which modifications of the original provision were notified have been shown as footnotes to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 29) for Home expenditure.

3. Under Voted there was a saving of £1,407 out of the Budget allotment of £3,375. The largest individual savings were £619 and £511 under "Land Revenue—Law Charges in connection with appeals from India (reserved)" and "Medical—Leave Salary (transferred)" respectively.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

UNITED PROVINCES OF AGRA AND OUDH.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 10) for Home expenditure.

3. Under the majority of the Voted subheads there was a considerable difference between grant and expenditure resulting in a net excess of £944 which was covered by a reappropriation of £1,083 from the High Commissioner's portion of the grant.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

PUNJAB.

1. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 37).

2. Under Voted the net aggregate saving of £415 out of the final grant of £3,030 was mainly attributable to the saving of £254 out of the provision of £750 under "Administration of Justice: Law Charges in connection with appeals from India, &c. (Reserved)."

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

BURMA.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which modifications of the original provision were notified have been shown as footnotes to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

3. Under Voted the only appreciable difference between grant and expenditure was a saving of £328 under "Land Revenue: Sundry Items."

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

BIHAR AND ORISSA.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 25) for Home expenditure.

3. Under "Land Revenue: Law Charges in connection with appeals from India" a supplementary grant of £669 was obtained, which, however, was not required. Otherwise there was no appreciable difference between grant and expenditure.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

CENTRAL PROVINCES AND BERAR.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Central Provinces and Berar was included in a single composite grant (No. 31) for Home expenditure.

3. Under Voted there was an aggregate saving of £98 only out of the final provision of £1,365.

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

ASSAM.

1. The form of the Appropriation Account for 1929–30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (*a*) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (*b*) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the date on which modifications of the original provision were notified has been shown as a footnote to the Account.

2. For the year 1929–30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Assam was included in a single composite grant (No. 34) for Home expenditure.

3. Under Voted the net aggregate saving of £310 out of the grant of £640 was mainly attributable to the saving of the entire provision of £250 under "Police: Sundry items."

W. A. STURDY,
Auditor.

India Audit Office,
23rd January 1931.

No. 4.

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India on account of the Central Government of India, from 1st April 1930 to 31st March 1931.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1930

RECEIPTS.

REVENUE.

	£	£	£
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding	236		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway)	48,000		
		48,236	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	6,981		
Southern Punjab Railway: Ditto	18,857		
		25,838	
			74,074
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Message Revenue		1,181	
Receipts on Common Purse Accounts		116,950	
Less—Payments in respect of Revenue:			
Message Revenue		*– 21,949*	
Australasian Message Fund		*– 7,067*	
			89,115
INTEREST:			
Interest realised from investment of Cash Balance, &c.		107,683	
Interest, Discount, &c., on Gold Standard Reserve holding		1,566,252	
Transfer from Gold Standard Reserve Revenue Equalisation Fund		33,748	
			1,707,683
Carried forward			1,870,872

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India, to 31st March 1931.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
CUSTOMS:			
Sundry items			217
TAXES ON INCOME:			
Sundry items			1,010
FORESTS:			
Sundry items			5
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:			
Bombay Baroda and Central India Railway	385,084		
Burma Railways	37,500		
East Indian Railway	1,743,415		
Eastern Bengal Railway (including Bengal Central Railway)	124,553		
Great Indian Peninsula Railway	965,182		
Indian Midland Railway	18,365		
Madras Railway	362,193		
Oude and Rohilkund Railway	313,305		
Scinde Punjab and Delhi Railway	355,639		
South Indian Railway	146,635		
Interest at 3·3252 per cent. on 55,720,115*l.* taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 6·248686 per cent. on 37,250,840*l.* taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1931	4,180,493		
	8,632,364		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	9,261		
		8,641,625	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	81,545		
Bengal-Nagpur Railway	294,495		
Tirhoot Railway (Bengal and North Western Railway)	35,000		
" " " " (Sinking Fund)	1,275		
Bombay Baroda and Central India Railway	94,998		
Madras and Southern Mahratta Railway	285,050		
Ditto (Mysore Railway)	48,000		
South Indian Railway	147,480		
		987,843	
STATE RAILWAYS—WORKING EXPENSES:			
Rental paid to South Behar Railway Company	30,000		
Sundry items	749		
		30,749	
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items		52,121	
			9,712,338
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service		22,000	
Sundry items		315	
			22,315
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Contingencies			4,122
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)			321
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE	13,216,715		
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised	79,519		
		13,296,264	
Deduct:—Chargeable to—			
State Railways—Interest on Debt		*—8,641,625*	
		4,654,639	
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929–47)		836,050	
INDIA STOCK AND BONDS: Discount on prepaid instalments		8,180	
MANAGEMENT OF DEBT		389,119	
Miscellaneous		14,674	
			5,902,662
Carried forward			15,642,990

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1930 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£
Brought forward - - - -	1,870,872

CURRENCY:

Paper Currency Reserve Investment: Interest and Discount - - - - - -		11,670

SUPERANNUATION ALLOWANCES AND PENSIONS:

	£	
Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund - - - - - - - -	4,042	
Subscriptions in respect of the Indian Military Funds, &c. - - - - -	1,091	
Subscriptions, &c., towards Indian Civil Service Family Pensions - - - -	3,639	
Contribution towards leave allowances and pensions of civil officers lent for Foreign Service -	77	
Miscellaneous - - - - - - - - - - - - -	2,160	
		11,009

STATIONERY AND PRINTING:

Miscellaneous Receipts - - - - - - - - - - - - - -		165

MISCELLANEOUS:

Miscellaneous Receipts in aid of India Office - - - - - - - -	2,328	
Miscellaneous Home Receipts - - - - - - - - -	2,088	
Receipt on account of Diplomatic and Consular Service - - - - - -	15,933	
" " Divisible Expenditure at Aden - - - - - -	5,293	
Receipt from H.M. Treasury towards expenses of Indian Statutory Commission - -	60,000	
		85,642
Carried forward - - - - - -		1,979,358

of State in Council of India on account of the Central Government of India, 31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£	£
		Brought forward - -	15,642,990
INTEREST ON OTHER OBLIGATIONS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund -		234	
Southern Punjab Railway: Deferred portion of purchase money - - - -		36,312	
			36,546
GENERAL ADMINISTRATION:			
Home Establishment, &c. - - - - - - - - -	226,874		
Less: Contribution by His Majesty's Treasury - - - - -	*—111,062*		
		115,812	
Administration in India:			
Miscellaneous expenditure - - - - - - - - -		11,260	
			127,072
AUDIT:			
Home Establishment - - - - - - - - - -		16,804	
Less: Contribution by His Majesty's Treasury - - - - - -		*— 3,442*	
Portion charged to High Commissioner - - - - - -		*—8,000*	
			5,362
JUSTICE:			
Sundry items - - - - - - - - - - - - - -			3,082
POLICE:			
Sundry items - - - - - - - - - - - - - -			206
PORTS AND PILOTAGE Sundry items - - - - - - - - -			563
ECCLESIASTICAL:			
Sundry items - - - - - - - - - - - - - -			7
POLITICAL:			
Sundry items - - - - - - - - - - - - - -			18,972
WATCH AND WARD: Sundry items - - - - - - - - - -			349
SCIENTIFIC DEPARTMENTS:			
Sundry items - - - - - - - - - - - - - -			4,878
MEDICAL:			
Sundry items - - - - - - - - - - - - - -			1,866
PUBLIC HEALTH:			
Grants for Medical Research, &c. - - - - - - - - - -			4,523
AGRICULTURE:			
Sundry items - - - - - - - - - - - - - -			417
AVIATION:			
Sundry items - - - - - - - - - - - - - -			574
MISCELLANEOUS DEPARTMENTS: Sundry items - - - - - - - -			3,413
MINT: Sundry items - - - - - - - - - - - -			5
CIVIL WORKS: Sundry items - - - - - - - - - - -			569
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh - - - -		7,983	
Members of the Bengal Nizamut Family - - - - - - -		473	
			8,456
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General - - - - - - - - - - - - - -		166,863	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund - - - - - - - - - - - -		294,654	
			461,517
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding for the India Office, &c - - - -		10,207	
Less: Contribution by His Majesty's Treasury - - - - - -		*—3,496*	
			6,711
MISCELLANEOUS:			
Contribution towards expenses of the Secretariat of the League of Nations - - -		60,784	
Miscellaneous expenditure - - - - - - - - - -		73,944	
			134,728
		Carried forward - - - - -	16,462,806

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1930 to

RECEIPTS—*continued.*

Revenue—*continued.*

	£	£
Brought forward		1,979,358
MILITARY SERVICES:		
ARMY:		
Receipts in connection with Transport of Troops and Concession Passages	139,943	
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	31,000	
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	39,689	
Miscellaneous	16,653	
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	404,749	
Subscriptions towards Indian Military Service Family Pensions	49,043	
Miscellaneous	157,515	
		838,592
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.		1,533
MARINE:		
Miscellaneous		698
MILITARY ENGINEER SERVICES:		
Miscellaneous		68
EXTRAORDINARY RECEIPTS:		
Receipts from proceeds of International Loan	123,205	
Receipts under "Young" Plan	233,669	
		356,874
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		3,177,123

of State in Council of India on account of the Central Government of India, 31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

Expenditure—*continued.*

	£	£
Brought forward		16,462,806
MILITARY SERVICES:		
ARMY:		
Indian Regiments lent for service in the Colonies	75	
Payments to War Office for British Troops serving in India	1,400,000	
Discharge Gratuity and Deferred Pay of British Troops	49,894	
Pay and Allowances of British Soldiers attending Vocational Courses	29,496	
Furlough Allowances of British Troops serving in India	130,829	
Furlough Allowances: Indian Army: Regimental	261,618	
" " Indian Army Service Corps	78,364	
Unemployment Insurance: Army	95,000	
National Health Insurance: Army	39,600	
Contributory Pensions Act, 1925	118,800	
Marriage Allowances and Allotments: British Troops	353,091	
" " " Indian Army	26,905	
Pay of Second Lieutenants on appointment	5,937	
Miscellaneous Army Charges	6,145	
Educational and Instructional Charges	38,678	
Medical Services: Furlough Allowances and miscellaneous expenditure	111,295	
Veterinary: Furlough Allowances and miscellaneous expenditure	3,620	
Arsenals: Furlough Allowances and miscellaneous expenditure	34,617	
Miscellaneous Administrative Services	9,659	
Manufacturing Establishments: Miscellaneous expenditure	8,302	
Staff: Furlough Allowances and miscellaneous expenditure	87,390	
Consolidated Clothing Allowances	1,259	
Stores taken to India with troops: Clothing	17,315	
" " " Ordnance	40,547	
Gratuities and Allowances to Surplus Officers of the Indian Army	55	
Contribution towards Aden expenditure	150,000	
Sea Transport and Concession Passages	514,981	
Miscellaneous	18,952	
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,161,971	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,927,073	
Wound Pensions and Gratuities	11,572	
Miscellaneous Pensions, &c.	223,730	
Indian Military Service Family Pensions	244,390	
Miscellaneous	9,476	
		7,210,636
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	110,000	
Discharge Gratuities	1,071	
Furlough Allowances	8,184	
Educational and Instructional Charges	3,091	
National Health Insurance	1,223	
Unemployment Insurance	1,117	
Contributory Pensions Act, 1925	3,670	
Marriage Allowances and Allotments	73,484	
Stores taken to India with Airmen	683	
Consolidated Clothing Allowances	1,177	
Cost of Sea Transport	21,327	
Miscellaneous	4,923	
Air Ministry for personnel serving in India (Non-Effective Charge)	19,500	
		249,450
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,033	
Royal Indian Marine Furlough Pay	17,245	
Sundry items	6,423	
Royal Indian Marine Retired Pay	50,837	
Indian Navy Retired Pay	52	
		175,590
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel		24,681
		7,660,357
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		24,123,163

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1930 to

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) -	3,177,123

CAPITAL.

DEBT.

		£	£	£
PERMANENT DEBT INCURRED:				
India 5½ per cent. Stock (1932)	Discount written off to Revenue	142,762		
India 4½ per cent. Stock (1950–5)		119,557		
India 4½ per cent. Stock (1958–68)		24,390		
India 6 per cent. Bonds (1932–3)		19,439		
India 6 per cent. Bonds (1933–5)		9,248		
			315,396	
India 6 per cent. Bonds (1933–5)	Receipts during the year	6,930,000		
India 6 per cent. Bonds (1935–7)		12,000,000		
India 5½ per cent. Stock (1936–8)		8,426,000		
			27,350,000	
				27,665,396
FLOATING DEBT INCURRED:				
India Bills: Principal Account			4,046,959	
Imperial Bank of India Loan			6,000,000	
				10,046,959
UNFUNDED DEBT:				
Subscriptions to the Indian Military Widows' and Orphans' Fund			4,809	
Subscriptions to the Superior Services (India) Family Pension Fund			9,824	
				14,633

DEPOSITS AND ADVANCES.

	£		
GOLD STANDARD RESERVE:			
British Government Securities paid off, &c. -	65,041,011		
Dividends on investments, Discount on Treasury Bills, &c. -	1,819,177		
		66,860,188	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Interest -	9,046		
British Treasury Bills maturing, &c. -	2,120,399		
		2,129,445	
PAPER CURRENCY RESERVE:			
British Treasury Bills maturing -	3,353,957		
Transfer from Treasury Balance -	1,642,145		
		4,996,102	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army -	1,251		
Pay of Indian Army Officers lent to the Imperial Government -	2,345		
Round-Table Conference -	35,000		
Miscellaneous expenditure -	2,459		
		41,055	
SUSPENSE ACCOUNTS:			
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount -	1,509		
Miscellaneous -	18,857		
		20,366	
MISCELLANEOUS DEPOSITS:			
Income Tax -	817,877		
Civil Service Insurance Society -	4,208		
Miscellaneous -	115,485		
		937,570	
			74,984,726
Carried forward -			115,888,837

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England*, under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March, 1931, with the rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
11 April, 1931.

S. F. STEWART,
Under Secretary of State for India.

LONDON
PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.
To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C. 2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

1931.

Price 1*d. Net.*

70-49-3-31

RETURN of all LOANS raised in *England*, under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1931, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-Year, and the Loans outstanding at the close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 31 Mar., 1931.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 30 Sept., 1930.	Amount of Debt incurred during the Half-year ended 31 Mar., 1931.	Moneys raised during the Half-year ended 31 Mar., 1931.	Amount of Debt paid off or discharged during the Half-year ended 31 Mar., 1931.	Amount of Debt outstanding on 31 Mar., 1931.
		£		£	£	£	£	£
India 5½ per Cent. Stock, 1932 ...	5½ per cent.	554,110	Will be repaid at par on 15th January 1932 ...	20,149,464	... ...	... ...	98,260* 29,634† 3,000,000††	15,021,550
India 4½ per Cent. Stock	4½ "	890,579	If not previously redeemed will be repaid at par on 15th May 1955, but the Secretary of State for India in Council reserves the right to redeem at par on, or on any half-yearly interest date after, 15th May 1950, on giving three months' notice	39,852,418	... ...	... ...	... ...	39,852,418
India 4½ per Cent. Stock	4½ "	393,750	If not previously redeemed, will be repaid at par on 1st June, 1958, but the S. of S. for I. in C. reserves the right to redeem at par on, or on any half-yearly interest date after, 1st June 1958, on giving three months' notice.	17,500,000	... ...	... ...	... ...	17,500,000
India 3½ per Cent. Stock	3½ "	1,551,688	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	88,667,884	... ...	... ...	... ...	88,667,884
India 3 per Cent. Stock	3 "	1,155,363	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	77,024,185	... ...	... ...	... ...	77,024,185
India 2½ per Cent. Stock	2½ "	144,250	Redeemable at any time at the option of the Secretary of State for India in Council, subject to his giving one year's previous notice	11,539,996	... ...	... ...	... ...	11,539,996
India 6 per Cent. Bonds, 1932-33	6 "	180,000	Repayable at par on 15th June, 1932, but the Secretary of State for India in Council reserves the right to extend the date of repayment to 15th June, 1933, on giving three months' previous notice, in which event the Bonds will be redeemed at £101 per cent.	6,000,000	... ...	... ...	... ...	6,000,000
India 6 per Cent. Bonds, 1932-33	6 "	192,500	If not previously redeemed, will be repaid at par on the 15th June, 1933, but the Secretary of State for India reserves the right, on giving three calendar months' notice, to redeem at par on, or on any half-yearly interest date after, the 15th June, 1933	7,000,000	... ...	... ...	... ...	7,000,000
India 6 per Cent. Bonds, 1935-37	6 "	—	If not previously redeemed, will be repaid at par on the 15th October, 1937, but the Secretary of State for India reserves the right, on giving three calendar months' notice, to redeem at par on, or on any half-yearly interest date after, the 15th October, 1935	... ...	12,000,000**	12,000,000	... ...	12,000,000
India 5½ per Cent. Stock, 1936-38, "A"	5½ "	—	If not previously redeemed, the Stock will be repaid at par on the 15th July, 1938, but the Secretary of State for India reserves the right, on giving three months' calendar notice, to redeem the Stock at par on, or on any half yearly interest date after, the 15th July, 1938	... ...	8,879,122**	8,420,000	... ...	8,879,122
India 5½ per Cent. Stock, 1936-38	5½ "	—	Do. Do. Do.	... ...	5,181,249	... ...	... ...	5,181,249
India Bills	—	46,959	30th December, 1930	6,000,000	... ...	... ...	6,000,000	... ...
			13th and 30th April, 15th May and 1st June, 1931 ...	... ...	4,046,959**	4,000,000	... ...	4,046,959
		5,113,299	TOTAL DEBT IN ENGLAND	273,733,937	30,107,330	24,420,000	11,137,914	292,702,353

* See overleaf.

† Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of 40,307l. 18s. 9d. towards the redemption of Debt incurred in excess of money raised thereby.

** Incurred under the East India Loans Act, 1923, and previous Acts.

†† Converted into India 5½ per Cent. Stock, 1936-38.

(17187) Wt P18C33 250 4/31 Sp 88

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, Section 2 (1) (*a*) of Act 44 & 45 Vict. c. 53, Section 50 (*b*) of Act 47 & 48 Vict. c. 204 and Section 25 (2) of Act 48 & 49 Vict. c. 25, and the application thereof.

	India Debt issued in redemption of					
	£328,462 1 2 East Indian Railway Annuity.	£64,350 East Indian Railway. 4½ per Cent. Debenture Stock.	£22,311 10 6 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per Cent. Debenture Stock.	£200,467 10 5 Scinde Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of Liabilities charged on the Revenues of India :	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India 4 per Cent. Stock (*a*)	5,115,938 15 –	... ...	... ...	... ...	... ...	5,115,938 15 –
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750 at 1*s.* 6*d.* the rupee	8,006 5 –	... ...	... ...	... ...	... ...	8,006 5 –
India 3½ per Cent. Stock	2,235,168 11 8	48,168 – –	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock	215,242 15 2	32,597 6 –	... ...	708 – –	... ...	248,548 1 2
India Debt created and issued	7,574,356 6 10	80,765 6 –	541,054 7 4	67,713 7 1	4,911,621 6 1	13,175,510 13 4
India Debt purchased and cancelled to 30th Sept., 1930 ... India 7, 5½, 4½, 4, 3½, 3, and 2½ per Cent. Stocks	5,440,935 14 8	39,699 10 –	372,303 13 9	28,226 17 2	3,223,588 1 8	9,104,753 17 3
*India 5½ per Cent. Stock purchased and cancelled during the half year ended 31st Mar., 1931	57,383 14 –	1,105 8 5	3,783 – –	908 18 1	35,078 14 9	98,259 15 3
India Debt purchased and cancelled to 31st Mar., 1931:						
India 4 per Cent. Stock £262,870 3 2						
India 3½ per Cent. Stock 4,835,434 3 10						
India 3 per Cent. Stock 1,654,313 12 1						
India 2½ per Cent. Stock ... ... 262,821 14 11 £	5,498,319 8 8	40,804 18 5	376,086 13 9	29,135 15 3	3,258,666 16 5	9,203,013 12 6
India 7 per Cent. Stock 214,535 7 4						
India 5½ per Cent. Stock 1,862,191 10 5						
India 4½ per Cent. Stock ... ... 110,847 – 9						
Balance of India Debt issued as above, outstanding on 31st Mar., 1931	2,076,036 18 2	39,960 7 7	164,967 13 7	38,577 11 10	1,652,954 9 8	3,972,497 – 10

(*a*) India 3½ per Cent. Stock was substituted for the balance of India 4 per Cent. Stock in 1888.

SIDNEY TURNER,
Accountant-General.

Printed under the authority of HIS MAJESTY'S STATIONERY OFFICE
by Henderson & Spalding Ltd., Camberwell, London, S.E. 15

of State in Council of India on account of the Central Government of India, 31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	24,123,163

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).		
	£	£	£	£
CAPITAL OUTLAY ON RAILWAYS:				
STATE RAILWAYS WORKED BY THE STATE:				
Miscellaneous			—75	
STATE RAILWAYS WORKED BY COMPANIES:				
Assam-Bengal Railway	—	85,196		
Bengal-Nagpur Railway	—	428,911		
Bengal and North-Western Railway	—	155,522		
Bombay, Baroda and Central India Railway	—	533,245		
Madras and Southern Mahratta Railway	—	344,326		
Rohilkhund and Kumaon Railway	—	23,145		
South Indian Railway	—	542,626		
	—	2,112,971	2,112,971	
INDO-EUROPEAN TELEGRAPH DEPARTMENT			—428,133	
CIVIL WORKS:				
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:				
Miscellaneous Payments			7,312	
				1,692,075

DEBT.

	£	£	£
PERMANENT DEBT:			
INDIA 7 PER CENT. STOCK DISCHARGED			156
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway		428,253	
Eastern Bengal Railway		40,814	
Great Indian Peninsula Railway		754,039	
Madras Railway		195,802	
Scinde Punjab and Delhi Railway		124,950	
			1,543,858
SINKING FUNDS:			
East Indian Railway, Eastern Bengal Railway, Scinde Punjab and Delhi Railway			200,000
			1,744,014
FLOATING DEBT DISCHARGED:			
India Bills			6,000,000
Imperial Bank, India Loan			6,000,000
			12,000,000
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund			2,181
Superior Services (India) Family Pension Fund			2,289
Southern Punjab Railway			1,956,631
			1,961,101

DEPOSITS AND ADVANCES.

	£	£	£
GOLD STANDARD RESERVE:			
Investments in British Securities		59,049,400	
Interest credited to Revenue		1,566,252	
Transfer to Treasury Balance		6,247,200	
			66,862,852
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:			
Investments in British Government Securities		2,099,509	
Transfer to Treasury Balance		33,748	
			2,133,257
PAPER CURRENCY RESERVE:			
Investments in British Treasury Bills		3,239,661	
Transfer to Treasury Balance		1,756,441	
			4,996,102
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army		1,238	
Pay of Indian Army Officers lent to Imperial Government		1,692	
Round-Table Conference		31,618	
Miscellaneous expenditure		2,112	
			36,660
SUSPENSE ACCOUNTS:			
Miscellaneous			10,253
MISCELLANEOUS DEPOSITS:			
Income Tax		812,650	
Civil Service Insurance Society		4,258	
Miscellaneous		25,178	
			842,086
			74,881,210
Carried forward			116,401,563

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary from 1st April 1930 to

RECEIPTS—*continued.*

	£
Brought forward	115,888,837

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Repayments in respect of			
Additional Indian troops at Hong Kong	1,683		
Shanghai Defence Force	*—3,981*		
Military Expenditure at Aden	8,776		
Payments in India on A.F.O. 1706	63,069		
Remittances of Asiatic Artillery, &c.	19,756		
Pensions issued in India	53,492		
		142,795	
Admiralty:			
Repayments in respect of			
Advances in India on account of Naval Services	114,326		
Pensions issued in India	1,068		
		115,394	
Air Ministry:			
Repayments in respect of			
Funds supplied to R.A.F., Iraq	540,000		
Expenditure in Iraq	1,538		
Payments on A.F.O. 1706	834		
Funds for Command Accountant, R.A.F., Aden	188,250		
Military Expenditure at Aden	1,555		
Airship Base at Karachi	4,475		
		736,652	
Foreign Office:			
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices		1,021	
Board of Trade:			
Repayments in respect of			
Lighthouses in the Red Sea	5,827		
Balances on Indian Shipping Masters' Accounts	2,545		
Transports	6,536		
		14,908	
Other Imperial Government Departments:			
Repayments in respect of			
Postal and Money Order transactions with Colonial Administrations	512,492		
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	10,064		
Bills drawn in India on account of Emigration of Coolies and African Protectorates	47,973		
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq	86,250		
Political Expenditure at Aden recoverable from Colonial Office	6,958		
Opium shipped to Hong Kong, and the Straits Settlements	403,348		
Payments in India chargeable to Ministry of Pensions	41,168		
Miscellaneous	123,877		
		1,232,130	
Other Remittance Transactions:			
Opium shipped to Siam	309,706		
Miscellaneous	66,153		
		375,859	
Exchange Adjustments on Remittance Accounts		3	
Secretary of State's Bills and other Transfers:			
Sterling purchased in India	5,395,000		
Sale of Silver	2,352,141		
Transfer through Gold Standard Reserve	6,247,200		
Transfer through Paper Currency Reserve	1,756,441		
		15,750,782	
			18,369,544
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			134,258,381
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Bombay		4	
Bengal		602	
United Provinces of Agra and Oudh		604	
Punjab		1,910	
Assam		39	
			3,159
			134,261,540
BALANCE, 1ST APRIL 1930 (Including Gold Standard Reserve, 3,749*l.*)			6,170,098
			£140,431,638

INDIA OFFICE,
May 1931.

of State in Council of India on account of the Central Government of India, 31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

	£
Brought forward	116,401,563

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£	£
War Office:			
Payments in England on I.A.F. 602	19,006		
Effects of deceased Officers and Men of the British Army	6,775		
		25,781	
Air Ministry:			
Payments in England on I.A.F. 602		4,869	
Board of Trade:			
Basses and Minicoy Light Vessel Dues		2,615	
Other Imperial Government Departments:			
Postal and Money Order Transactions with the United Kingdom	420,000		
Miscellaneous	45,292		
		465,292	
Other Remittance Transactions:			
Remittances: Indo-European Telegraph	2,816		
Family Remittances and Allotments of British and Indian services	1,533		
Remittances by British Troops for deposit in the Post Office Savings Bank	97,217		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	27,805		
Mission to Court of Persia: Bills and Telegraphic Transfers	37,000		
Miscellaneous	41,353		
		207,724	
Transfer between Treasury and Paper Currency Reserve	1,642,145		
Bills and Telegraphic Transfers on London sold in India	5,733,626		
		7,375,771	
			8,082,052
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			10,388,135
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			134,871,750
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:			
Madras		14,947	
Bombay		24,171	
Bengal		18,727	
United Provinces of Agra and Oudh		37,368	
Punjab		35,621	
Burma		27,816	
Bihar and Orissa		10,799	
Central Provinces and Berar		14,190	
Assam		7,144	
			190,783
TOTAL DISBURSEMENTS			135,062,533
BALANCE, 31ST MARCH 1931 (including Gold Standard Reserve, 1,085*l.*)			5,369,105
			£140,431,638

SIDNEY TURNER, *Accountant-General.*

No. 4a.—ESTIMATED ACCOUNT of the RECEIPTS AND DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1930 to 31st March 1931.

—	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
EDUCATION - - - - -	—	—	—	237	—	—	—	—	—	237
SUPERANNUATION - - - -	—	—	602	367	1,910	—	—	—	39	2,918
MISCELLANEOUS - - - -	—	4	—	—	—	—	—	—	—	4
TOTALS - - - -	—	4	602	604	1,910	—	—	—	39	3,159
DISBURSEMENTS.										
LAND REVENUE: Law charges in connection with appeals from India, &c. -	691	—	708	202	—	—	2,325	249	—	4,175
GENERAL ADMINISTRATION: Sundry items - -	883	1,538	2,784	2,172	809	1,119	707	1,647	153	11,812
ADMINISTRATION OF JUSTICE: Sundry items - -	609	669	51	195	444	—	580	—	—	2,548
JAILS AND CONVICT SETTLEMENTS: Sundry items -	329	—	—	208	104	—	—	—	—	641
POLICE: Sundry items - - - -	—	60	30	60	120	2,620	—	30	549	3,469
EDUCATION: Sundry items - - - -	—	—	—	342	—	—	—	—	—	342
MEDICAL: Sundry items - - - -	50	—	—	263	1,394	—	453	—	—	2,160
CIVIL WORKS: Sundry items - - - -	205	—	—	—	—	—	—	—	—	205
SUPERANNUATION: Sundry items - - -	12,180	21,904	15,154	33,926	32,369	24,077	6,734	11,892	6,442	164,678
MISCELLANEOUS: Sundry items - - -	—	—	—	—	—	—	—	372	—	372
TOTAL DISBURSEMENTS (Revenue) -	14,947	24,171	18,727	37,368	35,240	27,816	10,799	14,190	7,144	190,402
CAPITAL EXPENDITURE.										
HYDRO-ELECTRIC SCHEME: Leave pay - -	—	—	—	—	381	—	—	—	—	381
TOTALS - - - -	14,947	24,171	18,727	37,368	35,621	27,816	10,799	14,190	7,144	190,783

No. 5.

ACCOUNT

showing the

TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1930; the Debt and Interest created in the Year ended the 31st March 1931; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1931; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1930; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
TOTAL DEBT ON 31ST MARCH 1930:—			
DEBT BEARING INTEREST.			
Permanent Debt:	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1932	20,287,473 16 8	5½	1,115,811 1 2
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	6	360,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1930	289,032,714 6 0		10,767,504 18 11
Floating Debt:			
India Bills due 20th December 1930	6,000,000 0 0	5·277	316,621 9 2
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	16,783,296 18 3	4·2994	721,581 1 5
Eastern Bengal Railway: Annuity terminating in 1957	1,985,063 12 6	3·85	76,424 8 11
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,473,056 4 5	3·825	247,594 8 0
Great Indian Peninsula Railway: Annuity terminating in 1948	18,239,020 16 1	2·85	519,812 1 10
Madras Railway: Annuity terminating in 1956	8,378,172 3 10	3·5125	294,283 5 11
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1930	51,858,609 15 1		1,859,695 16 1
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock	153 1 10	—	—
TOTAL Debt, and Annual Interest thereon, on 31st March 1930	346,891,477 2 11		12,943,822 4 2
DEBT CREATED IN THE YEAR 1930-31:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 6 per Cent. Bonds, 1933–35	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935–37	12,000,000 0 0	6	720,000 0 0
India 5½ per Cent. Stock, 1936–38	14,060,371 9 2	5½	773,320 8 8
Floating Debt:			
India Bills	3,027,013 13 10	3·625	108,750 0 0
	1,019,945 4 1	4	40,000 0 0
TOTAL Debt created in the year ended 31st March 1931	37,107,330 7 1		2,062,070 8 8
£	383,998,807 10 0		15,005,892 12 10
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
	£ s. d.		
Outstanding on the 1st April 1917	100,000,000 0 0		
Less, reductions to 31st March 1930	83,278,996 17 7		
Outstanding on the 1st April 1930	16,721,003 2 5	5	836,050 3 1
£	16,721,003 2 5		836,050 3 1

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1931; the Debt and Interest reduced in on the 31st March 1931; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
DEBT REDUCED IN THE YEAR 1930–31:—			
DEBT BEARING INTEREST.	£ s. d.		£ s. d.
Permanent Debt:			
India 5½ per Cent. Stock, 1932, purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*)	275,923 18 7	5½	15,175 16 4
India 5½ per Cent. Stock, 1932, converted into India 5½ per Cent. Stock, 1936–38	5,000,000 0 0	5½	275,000 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1931	5,275,923 18 7		290,175 16 4
Floating Debt:			
India Bills due 20th December 1930	6,000,000 0 0	5·277	316,621 9 2
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	428,253 4 6	4·2994	18,412 6 5
Eastern Bengal Railway: Annuity terminating in 1957	40,814 4 6	3·85	1,571 6 11
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	124,950 6 0	3·825	4,779 7 0
Great Indian Peninsula Railway: Annuity terminating in 1948	754,038 9 1	2·85	21,490 1 11
Madras Railway: Annuity terminating in 1956	195,802 8 6	3·5125	6,877 11 2
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1931	1,543,858 12 7		53,130 13 5
DEBT NOT BEARING INTEREST.			
Permanent Debt:			
India 7 per Cent. Stock paid off	153 1 10	—	—
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1931	12,819,935 13 0		659,927 18 11
TOTAL DEBT ON 31ST MARCH 1931*:—			
DEBT BEARING INTEREST.			
Permanent Debt:			
India 5½ per Cent. Stock, 1932	15,011,549 18 1	5½	825,635 4 11
India 5½ per Cent. Stock, 1936–38	14,060,371 9 2	5½	773,320 8 7
India 4½ per Cent. Stock, 1950–55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932–33	6,000,000 0 0	6	360,000 0 0
India 6 per Cent. Bonds, 1933–35	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935–37	12,000,000 0 0	6	720,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935–55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1931	316,817,161 16 7		12,390,649 11 3
Floating Debt:			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{3·625 / 4}	148,750 0 0
Railway Annuities:			
East Indian Railway: Annuity terminating in 1953	16,355,043 13 9	4·2994	703,168 15 0
Eastern Bengal Railway: Annuity terminating in 1957	1,944,249 8 0	3·85	74,853 12 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,348,105 18 5	3·825	242,815 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	17,484,982 7 0	2·85	498,321 19 11
Madras Railway: Annuity terminating in 1956	8,182,369 15 4	3·5125	287,405 14 9
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1931	50,314,751 2 6		1,806,565 2 8
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1931	371,178,871 17 0		14,345,964 13 11
* For Analysis, *see* overleaf. £	383,998,807 10 0		15,005,892 12 10
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929–47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.	£ s. d.		£ s. d.
Reduction during 1930–31	—	—	—
Outstanding on the 31st March 1931	16,721,003 2 5	5	836,050 3 1
£	16,721,003 2 5		836,050 3 1

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1931.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown below:				
India 5½ per Cent. Stock, 1932	*—569,894 5 6*	- - -	5½	*—31,344 3 8*
India 4½ per Cent. Stock, 1950-55	9,467,539 19 11	- - -	4½	426,039 6 0
India 3½ per Cent. Stock	47,993,573 13 7	- - -	3½	1,679,775 1 7
India 3 per Cent. Stock	25,768,003 16 9	- - -	3	773,040 2 3
India 2½ per Cent. Stock	11,067,339 12 0	- - -	2½	276,683 9 9
India 6 per Cent. Bonds, 1933-35	1,000,000 0 0	- - -	6	60,000 0 0
India 6 per Cent. Bonds, 1935-37	1,000,000 0 0	- - -	6	60,000 0 0
		95,726,562 16 9	-	3,244,193 15 11
Debt incurred for Railway purposes:				
Debt bearing interest—				
India 5½ per Cent. Stock, 1932	15,581,444 3 7	- - -	5½	856,979 8 7
India 5½ per Cent. Stock, 1936-38	14,060,371 9 2	- - -	5½	773,320 8 7
India 4½ per Cent. Stock, 1950-55	30,384,878 9 1	- - -	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	- - -	4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310 15 3	- - -	3½	1,423,600 17 6
India 3 per Cent. Stock	51,256,181 7 11	- - -	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646 14 10	- - -	2½	11,816 3 5
India 6 per Cent. Bonds, 1932-33	6,000,000 0 0	- - -	6	360,000 0 0
India 6 per Cent. Bonds, 1933-35	6,000,000 0 0	- - -	6	360,000 0 0
India 6 per Cent. Bonds, 1935-37	11,000,000 0 0	- - -	6	660,000 0 0
India Bills due 30th April, 15th May and 1st June 1931	3,027,013 13 10	- - -	3·625	108,750 0 0
India Bills due 15th April 1931	1,019,945 4 1	- - -	4	40,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	- - -	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	- - -	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	- - -	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	- - -	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000 0 0	- - -	3	37,500 0 0
East Indian Railway Annuity	16,355,013 13 9	- - -	4·2994	703,168 15 0
Eastern Bengal Railway Annuity	1,944,249 8 0	- - -	3·85	74,853 12 0
Scinde Punjab and Delhi Railway Annuity	6,348,105 18 5	- - -	3·825	242,815 1 0
Great Indian Peninsula Railway Annuity	17,484,982 7 0	- - -	2·85	498,321 19 11
Madras Railway Annuity	8,182,369 15 4	- - -	3·5125	287,405 14 9
		275,452,309 0 3	-	11,101,770 18 0
		371,178,871 17 0	-	14,345,964 13 11

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1931.

Average Amount of India Stocks on which Interest was paid during the year 1930.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 5½ per Cent. Stock, 1932	20,244,831 15 0	45,815 13 10
India 4½ per Cent. Stock, 1950–55	39,716,889 15 1	135,528 13 11
India 4½ per Cent. Stock, 1958–68	17,500,000 0 0	—
India 3½ per Cent. Stock	86,111,609 5 0	2,556,275 3 10
India 3 per Cent. Stock	76,176,818 8 10	847,366 15 10
India 2½ per Cent. Stock	11,466,308 4 2	73,678 2 8
£	*251,216,457 8 1	3,658,664 10 1

* Of which 23,998,517*l.* 17*s.* 2*d.* was held on Transfer by Deed Register.

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1930:		
On 227,217,939*l.* 10*s.* 11*d.* India Stocks, at 300*l.* per million per annum	68,165 7 8	
„ 23,998,517*l.* 17*s.* 2*d.* India Stocks on Deed Register at 330*l.* per million per annum	7,919 10 3	
„ 6,000,000*l.* India 6 per Cent. Bonds, 1932–33, from 28 Feb. to 31 Dec. at 100*l.* per million per annum	504 13 2	
„ 7,000,000*l.* India 6 per Cent. Bonds, 1933–35, from 31 July to 31 Dec. at 100*l.* per million per annum	295 6 10	
„ 9,660,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million per annum	2,898 4 5	
Charge for issue for the Year 1930–31:		
On 7,000,000*l.* India 6 per Cent. Bonds, 1933–35, at 750*l.* per million	5,250 0 0	
„ 12,000,000*l.* India 6 per Cent. Bonds, 1935–37, at 750*l.* per million	9,000 0 0	
„ 12,000,000*l.* India 5½ per Cent. Stock, 1936–38, "A.," at 750*l.* per million	9,000 0 0	
„ 5,181,249*l.* 9*s.* India 5½ per Cent. Stock, 1936–38, by conversion, at 500*l.* per million of Stock converted	2,500 0 0	
		105,533 2 4
BANK OF IRELAND.		
Charge for Management for the Year 1930:		
On 3,658,664*l.* 10*s.* 1*d.* India Stocks, at 360*l.* per million per annum	—	1,317 0 10
IMPERIAL BANK OF INDIA.		
Charge for Management for the Year 1930:		
On Rs. 8,40,21,483 Indian Government Rupee Loans, at 300*l.* per ten million Rupees, on the basis of a minimum charge of 5,000*l.* per annum	—	5,000 0 0
EAST INDIAN RAILWAY COMPANY.		
Charge for Management for the year ended 31st March 1931:		
On 18,500,000*l.* East Indian Railway Debenture Stocks, at 230*l.* per million per annum	—	4,255 0 0
£		116,105 3 2

INDIA OFFICE,
May 1931.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1930 and 31st March 1931. (*Section* 26 (2), Government of India Act.)

SALARIES.

(*Bonus payable unless otherwise stated.*)

One additional Assistant Secretary (New Establishment).

One additional Principal.

Personal Allowance to an Administrative Officer in the Financial Department increased from £150 to £200.

Assistant to the Political Aide-de-Camp. To proceed by increments of £15 beyond his present scale of £400—£15—£500, to a maximum of £550.

Assistant to the Information Officer. New post, carrying allowance of £100, in addition to pay of grade. Post held at present by a Higher Clerical Officer.

Allowance of £50 (inclusive) to Information Officer to cover the expenses of entertainment; extended for a further year.

Surveyor and Clerk of the Works. To be paid on a scale £400—£15—£500, in lieu of £300—£10—£400.

Clerical Officers. Posts increased from 165 to 173.

Temporary allowances for telegraph duties: Two allowances of £35 each to Higher Clerical Officers, twelve allowances of £20 each to Clerical Officers, and four allowances of £10 each to Typists; in lieu of eight allowances of £25 each for evening telegraph work.

Allowance to a Shorthand Typist as Assistant to the Private Secretary to the Secretary of State temporarily increased from £50 to £75.

Two additional Unestablished Messengers, in lieu of Established Messengers. (One post of Unestablished Messenger for Registry duties reduced on employment of a Clerical Officer).

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1930–31.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Bayliss, William Henry	Inspector of Stores, India Store Department.	—	—	—	Death -	—	133 6 8
Herbert, Henry Alexander.	Messenger - -	—	—	—	Ditto -	—	27 10 0
Holiday, Sir Frederick Charles.	Auditor - - -	—	—	—	Ditto -	—	675 0 0
Hunter, William George	Assistant Supervisor of Stamps, Stamp Branch.	—	—	—	Ditto -	—	148 17 7
Kelley, William - -	Deputy Chief Accountant	—	—	—	Ditto -	—	385 0 0 S. 122 7 6
O'Brien, William John -	Clerk for Ordnance Stores	—	—	—	Ditto -	—	41 4 9 S. 23 11 9
Oliver, Henry - -	Messenger - -	—	—	—	Ditto -	—	71 5 0
White, Thomas - -	Messenger - -	—	—	—	Ditto -	—	56 0 0
Wood, Richard - -	Inspector of Stores, India Store Department.	—	—	—	Ditto -	—	234 8 8
Aucott, Elliott - -	Assistant Chief Accounting Officer, High Commissioner for India.	63	44	803 6 8	Age - -	401 13 4 S. 91 1 6	—
Baker, George Henry -	Messenger - -	66	47	140 0 0	Ditto -	73 2 11 S. 36 19 6	—
Ellis, Loveys Edward -	Higher Executive Officer	55	36	500 0 0	Ill-health -	225 0 0 S. 77 5 9	—
Hewitt, Frederick -	Inspector of Stores, India Store Department.	65	33	400 0 0	Age - -	165 0 0 S. 60 16 11	—
Hirtzel, Sir Arthur, K.C.B.	Permanent Under Secretary of State.	60	36	3,000 0 0	Ditto -	1,800 0 0	—
Hope, Miss Mary -	Housekeeper - -	60	12	120 0 0 (with apartments)	Ditto -	30 0 0 S. 13 11 10	—
Jenkins, Frank Hallsey	Inspector of Stores, India Store Department.	63	30	400 0 0	Ditto -	150 0 0 S. 51 7 2	—
						3,175 18 11	1,918 11 11
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924 - - - - - - - - - -						—	98 10 6
					TOTAL -	3,175 18 11	2,017 2 5
					INCREASE -	£1,158 16 6	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount. Granted.	Amount. Ceased.
COMPENSATION ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Arnold, Sir Thomas Walker, C.I.E.	Educational Adviser for Indian Students to the Secretary of State.	—	—	—	Death -	—	521 19 7
						—	521 19 7
				DECREASE - -		£521 19 7	
COMPASSIONATE ALLOWANCES.							
Gamble, Emma -	Housemaid - -	—	—	—	Death -	—	44 19 5
Page, Samuel - -	Assistant Messenger, India Store Department.	—	—	—	Ditto -	—	40 12 6
Thompson, Mary Elizabeth.	Housemaid - -	—	—	—	Ditto -	—	15 4 2 S. 11 10 4
Williams, Henry Charles	Senior Clerk - -	—	—	—	Ditto -	—	175 0 0
Buzzard, Etty - -	Housemaid - -	65	30	0 18 0 per week	Age -	23 9 3 S. 16 10 3	—
Powell, William Jool Ferry.	Attendant - -	60	33	1 13 6 per week	Ditto -	36 1 3 S. 23 9 3	—
				TOTAL - -		99 10 0	287 6 5
				DECREASE - -		£187 16 5	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

Annual Amount of Pensions for the Year 1931–32.

	1931–32. Pensions granted.	1931–32. Portion commuted.	1931–32. Net Amount payable.	1930–31. Pensions granted.	1930–31. Portion commuted.	1930–31. Net Amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	40,302	622	39,680	39,302	781	38,521	1,000	—
Compensation allowances -	1,536	218	1,318	2,058	218	1,840	—	522
Compassionate allowances -	1,530	—	1,530	1,718	—	1,718	—	188
£	43,368	840	42,528	43,078	999	42,079	1,000	710
					INCREASE - -	£290		

No. 7.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE IN COUNCIL for the year ended 31st March 1931; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1932.

		1931–32.	1930–31.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		192,444	194,796	—	2,352
LAW CHARGES		225	198	27	—
POSTAGE AND TELEGRAMS TO INDIA		7,725	7,709	16	—
OFFICE CONTINGENCIES		16,425	26,581	—	10,156
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE		450	304	146	—
STATIONERY, PRINTING, AND BOOKBINDING		11,550	10,207	1,343	—
MISCELLANEOUS (HOME ADMINISTRATION)		600	197	403	—
OFFICE OF AUDITOR.					
SALARIES AND ALLOWANCES		16,253	16,810	—	557
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	245,672	256,802	1,935	13,065
			NET DECREASE	- £11,130	
SUPERANNUATION AND RETIRED ALLOWANCES	£	43,368*	43,078*	290	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1 April 1930.	Numbers. 1 April 1931.		1931–32.	1930–31.	INCREASE.	DECREASE.
			£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1)	—	—	—	—
13	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,224	23,880	2,344	—
133	138	Correspondence Department	76,007	78,445	—	2,438
124	119	Accountant-General's Department	44,279	45,985	—	1,706
10	9	Record Department	3,586	3,916	—	330
16	16	Telegraph and Mails Branch	5,827	5,812	15	—
51	54	Typing Branch	8,106	8,453	—	347
20	19	Miscellaneous Officers, &c.	10,166	11,746	—	1,580
62	61	Office Keepers and Messengers	9,545	10,469	—	924
37	37	Housekeeper, Housemaids, and Charwomen	2,754	2,990	—	236
12	28(2)	Artificers and Labourers employed at the India Office	5,290	2,441	2,849	—
4(3)	21(3)	Casual Assistance, Overtime, and Sunday Pay	660	659	1	—
484	518		£ 192,444	194,796	5,209	7,561
				NET DECREASE	- £2,352	

(1) Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.
(2) Increased by 16 from 1st April 1931 in consequence of direct employment of artificers, &c., on maintenance work. Cost previously included under "Office Contingencies."
(3) Temporary Clerks, Typists, &c.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Details of the foregoing.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers. 1 April 1930.	Numbers. 1 April 1931.	Salaries, Wages, and Allowances.			1931-32.	1930-31.
		Under Secretaries of State, &c.			£	£
1	1	Permanent Under Secretary of State	—		3,000	3,000
1	1	Deputy Under Secretary of State	—		2,200	2,200
2	2	Assistant Under Secretaries of State (1)	1,200*l.*—100*l.*—1,500*l.*		3,284	3,484
9	10	Members of Council (2)	1,200*l.*		17,740	15,196
13	14			£	26,224	28,880

(1) One is also Clerk of the Council.

(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 17,740*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1930.	1 April 1931.			1931-32	1930-31.
		Correspondence Department (including Financial, Public and Judicial, Military, Political, Foreign, Services and General, Economic and Overseas).			
7	8	Assistant Secretaries(1)	1,000*l.*—50*l.*—1,200*l.*	10,722	10,994
18	19	Principals (2) (3)	700*l.*—25*l.*—900*l.*	20,070	19,941
10	10	Assistant Principals(4)	200*l.*—20*l.*—240*l.*; 240*l.*—25*l.*—500*l.*	5,269	5,083
1	1	Administrative Officer for Non-Effective questions	850*l.*	1,004	1,044
4	3	Administrative Officers(5)	400*l.*—15*l.*—500*l.*	2,322	2,599
1	1	Chief Executive Officer(6)	800*l.*—25*l.*—900*l.*	1,075	1,088
2	2	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	1,672	1,724
4	4	Higher Executive Officers	400*l.*—15*l.*—500*l.*	2,463	2,576
6	6	Executive Officers (Training Grade) (7)	100*l.*—10*l.*—130*l.*; 130*l.*—15*l.*—400*l.*	2,469	2,504
9	9	Higher Clerical Officers (men)	300*l.*—15*l.*—400*l.*	4,389	4,471
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*	392	417
47(8)	52(8)	Clerical Officers (men) (9)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	15,171	14,873
12	13	Clerical Officers (women) (10)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	2,778	2,854
		Secretary, Military Department, and Staff.			
1	1	Secretary	1,200*l.*	1,354	1,394
1	1	Personal Assistant to the Secretary (11)	500*l.*	629	662
1	1	G.S.O. I.	—	1,368	1,355
		Political Aide-de-Camp to the Secretary of State.			
1	1	Political Aide-de-Camp to the Secretary of State(12)(13)	800*l.*	954	994
1	1	Assistant to the Political Aide-de-Camp(14)	350*l.*—15*l.*—500*l.*	633	663
		Indo-European Telegraph Department.(15)			
1	—	Director-in-Chief	—	—	937
1	—	Assistant to the Director-in-Chief	—	—	540
1	1	Clerk for special duties(16)	500*l.*—20*l.*—600*l.*	422	864
1	1	Higher Clerical Officer (woman)	230*l.*—10*l.*—300*l.*	360	370
1	1	Clerical Officer (man)	80*l.*—5*l.*—100*l.*; 100*l.*—10*l.*—120*l.*; 120*l.*—15*l.*—150*l.*; 150*l.*—10*l.*—250*l.*	292	300
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.*; 120*l.*—7*l.* 10*s.*—180*l.*	199	198
133	138		£	76,007	78,445

(1) Five are paid as Secretaries (Old Establishment), *i.e.*, 1,200*l.* per annum.

(2) One proceeds beyond 900*l.* by increments of 25*l.* to 1,000*l.* Two are acting as Assistant Secretaries.

(3) One receives an allowance of 300*l.* as Private Secretary to the Secretary of State, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one will receive from 2nd June 1931 an allowance of 200*l.* for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (*see* Miscellaneous Officers, page 89). One is employed as Joint Secretary, Royal Commission on Indian Labour.

(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80*l.* as Resident Clerk; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."

(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies. From 2nd June 1931 this officer will be paid on a scale of 750*l.*—25*l.*—800*l.*, in lieu of salary of 400*l.*—15*l.*—500*l.* *plus* allowance of 200*l.* (*see* Miscellaneous Officers, page 89); and one receives a personal allowance of 200*l.*

(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*

(7) One receives an allowance of 40*l.* as Assistant to the Clerk of the Council.

(8) In addition, two Temporary Clerks were employed on 1st April 1930 and six on 1st April 1931.

(9) One receives an allowance of 20*l.* for assisting the Clerk of the Codes.

(10) One receives an allowance of 30*l.* for special duties.

(11) Temporary appointment.

(12) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.

(13) Non-pensionable appointment.

(14) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*, extended by increments of 15*l.* to 550*l.*

(15) Department formally abolished, 1st April 1931. The clerical staff for which provision is made for 1931–32 will be absorbed into the general establishment on the final winding-up of the Department.

(16) Present incumbent proceeds by increments of 20*l.* to a maximum of 700*l.*

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1930.	Numbers. 1 April 1931.	Salaries, Wages, and Allowances—*continued.*		1931-32.	1930-31.
		Accountant-General's Department.		£	£
1	1	Accountant-General(1)	1,000*l.*—50*l.*—1,200*l.*	1,354	1,394
1	1	Deputy Accountant-General	850*l.*—25*l.*—1,000*l.*	1,141	1,157
1	1	Assistant Accountant-General	750*l.*—25*l.*—850*l.*	1,004	1,017
5	5	Superintending Executive Officers	550*l.*—20*l.*—700*l.*	3,914	3,998
12	12	Higher Executive Officers	400*l.*—15*l.*—500*l.*	7,293	7,576
14	14	Executive Officers (Training Grade)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	5,401	5,421
9	9	Higher Clerical Officers (men) (2)	300*l.*—15*l.*—400*l.*	4,449	4,693
2	2	Higher Clerical Officers (women)	230*l.*—10*l.*—300*l.*	784	833
59	53(3)	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	14,809	15,690
18	19	Clerical Officers (women) (5)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	3,785	3,842
1	1	Comptometer Operator	43*s.* 10*d.* a week—2*s.*—57*s.* 10*d.* a week (inclusive)(6)	140	147
1	1	Keeper of Records	130*l.*—5*l.*—150*l.*	205	217
124	119		£	44,279	45,985

(1) The Accountant-General is also Controller of Pension Funds.
(2) One receives an allowance of 50*l.* as one of the Editors of the "India Office List."
(3) In addition five Temporary Clerks were employed on 1st April 1931.
(4) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(5) One receives an allowance of 8*l.* for special duties.
(6) Includes special addition of 3*s.* 10*d.* a week, and subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		Record Department.			
1	1	Superintendent	550*l.*—20*l.*—700*l.*	790	803
1	1	Parliamentary Clerk	400*l.*—15*l.*—500*l.*	599	613
1	1	Higher Clerical Officer (1)	300*l.*—15*l.*—400*l.*	539	550
2(2)	1(2)	Clerical Officer (man)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	491	709
3	3	Clerical Officers (women) (3)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	682	727
1	1	Keeper of Records (4)	150*l.*—7*l.* 10*s.*—175*l.*	273	286
1	1	Keeper of Military Records	130*l.*—5*l.*—150*l.*	212	228
10	9			3,586	3,916

(1) Receives allowance of 80*l.* as Resident Clerk.
(2) In addition one Temporary Clerk was employed on 1st April 1930 and two on 1st April 1931.
(3) One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."
(4) Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		Telegraph and Mails Branch.			
1	1	Superintendent (1)	400*l.*—15*l.*—500*l.*	732	767
2	2	Higher Clerical Officers (2)	300*l.*—15*l.*—400*l.*	1,163	1,194
10	11(3)	Clerical Officers (men) (4)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,663	3,412
2	1	Clerical Officer (woman) (5)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	231	397
1	1	Girl Messenger (6)	13*s.* to 26*s.* a week (inclusive) according to age.	38	42
16	16			5,827	5,812(7)

(1) Receives an allowance of 100*l.* while in charge of the Branch.
(2) Each receives an allowance of 35*l.* for Telegraph Duties. One receives an allowance of 50*l.* as Clerk of the Codes.
(3) In addition three Temporary Clerks were employed on 1st April 1931 (one receiving an allowance of 20*l.* for Telegraph Duties).
(4) Ten each receive an allowance of 20*l.* for Telegraph Duties.
(5) Receives an allowance of 20*l.* for Telegraph Duties.
(6) Appointment on temporary basis.
(7) 69*l.* paid to officers outside the Branch for Telegraph Duties is included under Casual Assistance, page 90.

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1 April 1930.	Numbers. 1 April 1931.	Salaries, Wages, and Allowances—*continued.*		1931-32.	1930-31.
		Typing Branch.		£	£
1	1	Chief Superintendent	200*l.*—7*l.* 10*s.*—230*l.*	310	331
3	3	Superintendents	150*l.*—7*l.* 10*s.*—180*l.*	735	780
18	21	Shorthand Typists (1)	28*s.* a week—2*s.* 6*d.*—46*s.* a week.	3,399	3,522
25	24	Typists (2)	22*s.* to 28*s.* a week, according to age—2*s.*—36*s.* a week.	3,283	3,471
2	2	Hectographists (3)	41*s.* 6*d.*—2*s.*—53*s.* 6*d.* a week (inclusive).	256	267
2	3	Girl Messengers (4)	13*s.* to 26*s.* a week (inclusive), according to age.	123	82
51	54(5)		£	8,106	8,453

(1) One receives an allowance of 75*l.* as Assistant to the Private Secretary to the Secretary of State; one an allowance of 10*s.* a week while attached to the Private Secretary's Office; and three an allowance of 5*s.* a week each in compensation for late additional duty.
(2) Four each receive an allowance of 10*l.* for telegraph duties.
(3) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.
(4) Appointments on temporary basis.
(5) In addition one Temporary Shorthand Typist and three Temporary Typists were employed on 1st April 1931.

		Miscellaneous Officers, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies(1)	1,000*l.*—50*l.*—1,200*l.*	228	1,394
—	—	Assistant Government Director of Indian Railway Companies(2)	—	36	215
1	1	Librarian	600*l.*	732	767
1	1	Assistant Librarian	400*l.*	511	540
1	1	Sub-Librarian	300*l*	392	417
2	1	Clerical Officer employed in the Library (man) (3)	80*l.*— 5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l.*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	304	526
—	1	Clerical Officer employed in the Library (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	230	76
1	1	Clerk, Oriental Side, Library(4)	100*l.*—10*l.*—200*l.*	307	316
1	1	Clerk, Unestablished, Library	150*l.*—10*l.*—200*l.*	241	245
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(5)	600*l.*	754	794
1	1	Member of the Medical Board(5)	450*l.*	590	627
1	1	Additional Member of Medical Board(5)	150*l.* (inclusive)	150	150
1	1	Clerical Assistant to the Medical Adviser (6)	100*l.*—10*l.*—180*l.*	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State	1,200*l.*	1,354	1,394
1	1	Assistant Solicitor (7)	750*l.*—25*l.*—900*l.*	1,051	1,079
1	1	Clerk, Legal Adviser and Solicitor's Department (8)	200*l.*—15*l.*—305*l.* 305*l.*—20*l.*—400*l.*	570	601
1	1	Clerk, Legal Adviser and Solicitor's Department(4) (5)	200*l.*—10*l.*—250*l.* (inclusive).	284	291
1	—	Inspector of Military Equipment and Clothing (9)	—	—	—
1	1	Surveyor and Clerk of the Works	400*l.*—15*l.*—500*l.*	511	463
1	1	Information Officer (5)	900*l.*—50*l.*—1,100*l.* (inclusive).	997	908
1	1	Assistant to the Information Officer(10)	300*l.*—15*l.*—400*l.*	624	643
20	19			10,166	11,746

(1) Present incumbent receives a salary of 1,200*l.* Appointment will be temporarily in abeyance on retirement of present incumbent on 2nd June 1931. Duties to be performed by a Principal with an allowance of 200*l.* (See Correspondence Department (page 87).)
(2) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an allowance of 200*l.* From 2nd June 1931 this Officer will be paid on a scale of 750*l.*—25*l.*—800*l.* in lieu of 400*l.*—15*l.*—500*l.* plus an allowance of 200*l.* (See Correspondence Department (page 87).)
(3) Receives an allowance of 12*l.* 10*s.* for translations.
(4) Present incumbent is paid as a Clerical Officer.
(5) Non-pensionable appointment.
(6) Inclusive salary not to be less than 220*l.* a year with periodical increments.
(7) Scale personal to present incumbent.
(8) Present incumbent proceeds to 450*l.* a year.
(9) Post abolished 31st August 1930. Pay and expenses to that date charged to military expenditure.
(10) Post held by a Higher Clerical Officer, with an allowance of 100*l.*

No. 7.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1 April 1930.	Numbers. 1 April 1931.				1931-32.	1930-31.
		Salaries, Wages, and Allowances—*continued*.				
		Office Keepers and Messengers.			£	£
1	1	Head Office Keeper	200*l*.—10*l*.—260*l*. With apartments.		343	352
1	1	Second Office Keeper(1)	150*l*.—5*l*.—175*l*.		250	268
7	6	Messengers, First Class (with uniform)(2)	105*l*.—2*l*. 10*s*.—120*l*.		1,212	1,534
14	13	Messengers (with uniform)(3)	90*l*.—5*l*.—130*l*.		2,417	2,776
39	40	"Unestablished" Messengers (with uniform) (4)	29*s*.—1*s*.—34*s*. a week		5,323	5,539
62	61			£	9,545	10,469
		Housekeeper, Housemaids and Charwomen.				
1	1	Housekeeper (with apartments)	120*l*.		175	189
30	30	Housemaids(1)	18*s*. a week		2,148	2,321
6	6	Charwomen	18*s*. a week		431	480
37	37			£	2,754	2,990
12	28	Artificers and Labourers employed at the India Office	At varying rates, based on wages paid by H.M. Office of Works		5,290	2,441
4	21	Casual Assistance(1), Overtime and Sunday Pay	—		660	659

(1) Present incumbent is paid a salary of 180*l*.

(2) In addition to their salaries, these Messengers receive the following allowances:—One 40*l*. for attendance on the Secretary of State; one 20*l*., as Bank Messenger; one 30*l*., for the despatch of letters; one 15*l*., for mail work; one 15*l*. and one 10*l*. as Hall Porters.

(3) One receives 5*l*. for assisting the Keeper of Records, Record Department; one 5*l*. for assisting the Keeper of Military Records; and one 5*l*. for assisting the Keeper of Records, Accountant-General's Department.

(4) Seven employed on Record duties are paid on the scale 34*s*.—1*s*.—38*s*. a week.

(1) One receives allowance of 2*l*. a year as Resident Housemaid.

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1930-31 (1,799*l*.) and estimated cost for 1931-32 (2,610*l*.) included under appropriate departments.

Contingencies of the India Office.	1931-32.	1930-31.	Increase.	Decrease.
	£	£	£	£
Rates and Taxes	4,490	4,480	10	—
Repairs, Furniture, and Fittings	2,890	12,979	—	10,089
Coal and Firewood	950	871	79	—
Gas and Electric Lighting and House Articles	1,275	1,606	—	331
Postage and Inland Telegrams	1,000	1,070	—	70
Travelling Expenses	200	177	23	—
Newspapers, Books, Parliamentary Papers, &c.	1,150	1,487	—	337
Advertisements	1,400	1,056	344	—
Telephones	1,150	1,188	—	38
Post Office charge for issue of Marriage Allowances and Allotments	—	100	—	100
Messengers' Uniforms	375	324	51	—
Messengers' Allowances for Night Watching	330	328	2	—
Miscellaneous	1,215	915	300	—
£	16,425	26,581	809	10,965
Net Decrease				£10,156

No. 7.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, sec. 27..

Numbers. 1 April 1930.	Numbers. 1 April 1931.			1931-32.	1930-31
				£	£
1	1	Auditor(1)	—	1,642	1,676
1	1	Assistant to the Auditor (2)	850*l.*—25*l.*—1,000*l.*	1,255	1,295
4	4	Superintending Executive Officers (3)	550*l.*—20*l.*—700*l.*	3,476	3,628
6	6	Higher Executive Officers(4)	400*l.*—15*l.*—500*l.*	3,741	3,918
5	6	Executive Officers (Training Grade) (men)	100*l.*—10*l.*—130*l.* 130*l.*—15*l.*—400*l.*	2,129	2,009
1	1	Executive Officer (Training Grade) (woman)	100*l.*—10*l.*—300*l.*	252	245
1	—	Higher Clerical Officer(5)	300*l.*—15*l.*—400*l.*	—	162
13	13	Clerical Officers (men)(6)	80*l.*—5*l.*—100*l.* 100*l.*—10*l.*—120*l.* 120*l*—15*l.*—150*l.* 150*l.*—10*l.*—250*l.*	3,347	3,293
1	1	Clerical Officer (woman)	80*l.*—5*l.*—120*l.* 120*l.*—7*l.* 10*s.*—180*l.*	223	231
1	1	Comptometer Operator	39*s.* 8*d.* a week—2*s.*—53*s.* 8*d.* a week (inclusive)(7).	129	135
1	1	Girl Messenger(8)	13*s.* to 26*s.* a week (inclusive) according to age.	37	33
1	1	Temporary Clerks	—	22	185
36	36		£	16,253	16,810
			DECREASE	£557	

(1) Salary 1,200*l.*, with allowance of 300*l.*
(2) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*
(4) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.
(5) One additional Executive Officer (Training Grade) employed in lieu of Higher Clerical Officer from 2nd August 1930.
(6) One receives an allowance of 4*l.* for special duties.
(7) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.
(8) Appointments on temporary basis.

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